

Compassion Ireland Christian Child Development
(A Company Limited by Guarantee and not having a Share Capital)
Financial statements
Year ended 30 June 2020

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Financial Statements
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Directors and other information

Directors	Miriam O'Regan Nigel Locke Ross Hunter Campbell Graham Williams (Retired 04 December 2019) Kenneth Frank Morgan Keith Mitchell Susan Mullarkey (Appointed 12 June 2020)
Secretary	Amy Hiorns
Company number	493955
Registered charity number	20076184
CHY (revenue) number	19426
Auditors	HLB Ryan Limited Harmony Court, Harmony Row, Dublin 2
Bankers	Bank Of Ireland College Green Dublin 2
Registered office	Suite 3 Eden Gate Centre Delgany Co Wicklow
Business address	Suite 3 Eden Gate Centre Delgany Co. Wicklow

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Our Mission: Releasing children from poverty in Jesus name

Who We Are:

Christ Centred: Jesus is at the heart of everything we do. Our programmes show God's love to children born into extreme poverty. Whilst Christ's love motivates us, we help children from all backgrounds, regardless of belief.

Child Focused: We intentionally focus on caring for children, the most vulnerable to the devastating effects of poverty. We support children in every area of their lives, tackling the root causes of poverty that hold them back.

Church Based: We believe that the Church is the hope of the world. We run our programmes in partnership with 7,988 local churches who know their communities inside out.

Part of a global family:

- Made up of 14 Global Fundraising Partners
- Working in 25 countries
- Through 7,988 front line churches
- Who together support 2,204,762 children

The company is an affiliate of Compassion UK Christian Child Development which was set up as a registered charity in 1999 as a funding partner country to Compassion International. Compassion Ireland operates as an independent organisation with its own Board of Directors.

How We Serve Children:

Survival (0-1 Year): Community workers from local churches work closely with pregnant women to provide access to life-saving medical support, vaccinations, health screenings, hygiene supplies, nutritional supplements, education and skills training that will help secure a healthy future for their families.

Sponsorship (1-22 Years): Our Child Sponsorship Programme connects children born into poverty with loving sponsors. Children and sponsors build relationships by writing regular letters to each other about their lives and sharing photographs. Our holistic model supports the development of a child's mind, body, spirit and heart through the provision of:

- School resources & uniforms
- Medical check-ups & nutritional meals
- Christ-centred guidance
- Vocational training
- Recreational activities

During the coronavirus outbreaks, our sponsorship program has been adapted to be more home based.

Interventions: Interventions help us save lives and address development issues that sponsorship funds alone cannot, like providing safe drinking water, tackling malnutrition, supplying emergency relief after a disaster and much more.

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Directors Responsibilities Statement

The directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the board

Ross Hunter Campbell

25/11/2020

Nigel Locke

25/11/2020

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Director's Report

The directors present their report and the audited financial statements for the financial year ended 30 June 2020.

Principal Activity

The principle activity of the organisation is finding and retaining sponsors in Ireland who will donate €30 per month to support children living in extreme poverty. Other areas of donation are offered in support of this key programme.

The Company is limited by guarantee not having a share capital.

Performance

New sponsors were found for 297 children.

43 children left the program with 35 sponsors choosing to take on a subsequent child.

92% of sponsors continued to sponsor their child.

At the year end 1,452 children were sponsored, growth of 37 sponsorships (15%).

Financial Results

Total donations and tax relief in the year increased to €575,884 [2019 – €492,718], growth of 17%. Due to continued growth, Compassion Ireland reduced its grant from Compassion UK to €20,000 [2019 – €40,000].

Total grants of €447,329 [2019 – €361,465] were made to help children in extreme poverty, growth of 24%.

The deficit for the financial year amounted to €27,637 [2019 – Surplus of €16,770] as additional grants were made from the designated Most Needed Fund to meet additional needs for children as a result of the coronavirus pandemic.

At the end of the financial year, the company has assets of €174,005 [2019 - €138,511] and liabilities of €151,598 [2019 - €88,467]. The net assets of the company have decreased by €27,637.

At the year end Compassion Ireland had reserves of €22,406 [2019 - €50,043] of which €3,440 [2019 - €3,859] were restricted.

Principal Risks And Uncertainties

The Directors have a risk management strategy which comprises an annual review of the risks the charity may face, the establishment of systems and procedures to mitigate the risks that have been identified, and the implementation of procedures to minimise any potential impact on the charity should those risks materialise.

Major risks are considered to be those that may have a significant impact on

- Operational performance, including risk to employees, volunteers, the children we support and our reputation;
- Financial sustainability, including stability and security of income;
- The achievement of our aims and objectives; and
- Meeting the expectations of those we support and of our partners.

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Directors

The directors who served throughout the financial year, except as noted, were as follows:

Miriam O'Regan
Nigel Locke
Ross Hunter Campbell
Graham Williams (Retired 04 December 2019)
Kenneth Frank Morgan
Keith Mitchell
Susan Mullarkey (Appointed 12 June 2020)

The secretary who served throughout the financial year was Amy Hiorns.

The company is limited by guarantee and does not have any share capital. Therefore, the directors and secretary who served during the period did not have a beneficial interest in the company.

In accordance with the Articles of association Kenneth Morgan and Susan Mullarkey retire by rotation and being eligible, offer themselves for re-election.

Post Balance Sheet Events

There were no post balance sheet events which require disclosure.

Political Contributions

The company did not make any political donations during the year

Future Developments

The main activities of the company remain unchanged and the directors anticipate that any future developments would relate to these activities.

Auditors

During the year HLB Ryan Ltd were appointed as auditors and have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Taxation Status

The company is exempt from corporation tax due to its charitable status.

Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014, regarding adequate books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at Compassion House, Barley Way, Fleet, Hampshire, United Kingdom, GU51 2UT.

Compliance with Law & Regulation

As far as the directors are aware all laws and regulations applicable to the entity have been fully complied with.

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Independent auditors' report to the members of Compassion Ireland Christian Child Development

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Compassion Ireland Christian Child Development CLG ('the company') for the financial year ended 30 June 2020 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 June 2020 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

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Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page **Error! Bookmark not defined.**0, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Derek Ryan
for and on behalf of
HLB RYAN LIMITED

Chartered Accountants and Statutory Auditors
4th Floor
Harmony Court
Harmony Row
Dublin 2

Date: 07/12/2020

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Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Statement of Financial Activities

	Note	2020				2019			
		Restricted Funds €	Designated Funds	General Funds €	Total Funds 2020 €	Restricted Funds €	Designated Funds	General Funds €	Total Funds 2019 €
			Most Needed €				Most Needed €		
Income From									
Donations & Legacies	5	405,144	59,988	110,752	575,884	345,070	53,617	94,031	492,718
Grant from Compassion UK		-	-	20,000	20,000	-	-	40,000	40,000
Total Income		405,144	59,988	130,752	595,884	345,070	53,617	134,031	532,718
Expenditure on									
Raising Funds	6	-	-	96,359	96,359	-	-	92,627	92,627
Charitable Activities	7	405,563	79,627	41,972	527,162	341,465	43,518	38,339	423,322
Total Expenditure		405,563	79,627	138,331	623,521	341,465	43,518	130,966	515,949
Net Movement in Funds		(419)	(19,639)	(7,579)	(27,637)	3,605	10,099	3,065	16,769
Total Funds Brought Forward		3,859	10,099	36,085	50,043	254	-	33,020	33,274
Total Funds Carried Forward	12	3,440	(9,540)	28,506	22,406	3,859	10,099	36,085	50,043

There are no recognised gains or losses other than those disclosed above and there have been no discontinued activities or acquisitions in the current year.

On behalf of the board

Ross Hunter Campbell 25/11/2020

Nigel Locke 25/11/2020

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Balance Sheet

	2020	2019
	€	€
Current Assets		
Debtors	9 2,895	2,189
Cash at bank and in hand	171,109	136,321
Total current assets	<u>174,004</u>	<u>138,510</u>
Liabilities		
Creditors: Amounts falling due within one year	10 (151,598)	(88,467)
Total Liabilities	<u>(151,598)</u>	<u>(88,467)</u>
Net Current Assets	<u>22,406</u>	<u>50,043</u>
The Funds of The Charity		
<i>Unrestricted Funds</i>		
General Funds	28,506	36,085
Designated Funds: Most Needed Fund	(9,540)	10,099
Total unrestricted funds	<u>18,966</u>	<u>46,184</u>
Restricted income funds	3,440	3,859
Total Funds Carried Forward	<u>22,406</u>	<u>50,043</u>

Approved by the board on 25/11/2020

Ross Hunter Campbell

Nigel Locke

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Cash Flow Statement

	2020	2019
	€	€
Cash flows from operating activities		
Net income for the reporting period (as reported in the Statement of Financial Activities)	(27,637)	16,769
Adjustments for:		
Decrease/(Increase) in debtors	(706)	5,429
(Decrease)/Increase in creditors	63,131	16,146
Net cash provided by operating activities	<u>34,788</u>	<u>38,344</u>
Cash in hand at beginning of period	136,321	97,977
Total cash and cash equivalents at end of period	<u>171,109</u>	<u>136,321</u>
Change in cash and cash equivalents in the reporting period	<u>34,788</u>	<u>38,344</u>

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1. Accounting Policies

1.1. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Compassion Ireland Christian Child Development meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources.
- the trustees believe it is probable they will receive the income; and
- the monetary value can be measured with sufficient reliability.

Income which relates to Child Support and is for a future period is carried forward as deferred income. Refunds from the revenue commissioners is recognised in the SOFA when the income is received.

1.3. Resources Expended

All expenditure is accounted for gross, and when incurred. Expenditure is included in the SOFA on an accruals basis and, because the charity is unable to recover any Value Added Tax paid, inclusive of that irrecoverable VAT. Expenditure includes the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on an estimated time, floor space or other basis, as appropriate.

Expenditure on Raising Funds are the direct costs and an appropriate allocation of support costs that were used to attract donations.

Expenditure on Charitable activities include monies remitted to Compassion International and other organisations in respect of child sponsorship income, costs of supporting and providing information and education to child sponsors and other costs incurred directly in meeting the aims of the charity. Child support grants include all monies paid to Compassion International and other organisations for the direct benefit of children.

Child Ministry include all costs incurred in the ministry of children and raising awareness on their behalf.

This expenditure includes an appropriate allocation of support costs of central functions which and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. by estimated time or floor space etc.

1.4. Grants

Grants payable are recognised as expenditure when the commitment is entered into. Where such a grant is to be paid over instalments, the outstanding balance is disclosed as a liability.

1.5. Unrestricted Funds

Unrestricted funds are funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

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1.6. Designated funds

Designated funds are unrestricted funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

1.7. Restricted funds

Restricted funds are income received for a particular purpose as specified by the donor or supplier, less expenditure applied for such a purpose.

1.8. Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2. Accounting Period

The financial statements represent the 12 month period ending 30 June 2020.

3. Compassion Charities

Compassion UK

There is an agreement between Compassion UK and Compassion Ireland that Compassion UK will provide back office support for a fixed fee (12% of donations received, excluding gifts, Christmas funds and disaster appeals which are sent 100% to Compassion International) to avoid unnecessary duplication of costs. Fundraising costs are incurred directly. Compassion Ireland determines the fundraising initiatives, which are implemented by Compassion Ireland staff and volunteers.

There are two board members (Graham Williams and Kenneth Frank Morgan) who sat on both boards. Graham retired from Compassion Ireland on 4 December 2019

During the period €66,551 [FY19 €55,694] was paid to Compassion UK to service Compassion Ireland. The intercompany balance owing to Compassion UK is €137,319 [FY19 €64,891] including money due to Compassion International.

During the year Compassion UK made a grant to Compassion Ireland of €20,000 [FY19 €40,000] to support the work in Ireland.

Compassion International

The charity has a commitment to donors whereby 80% of monies received from child sponsorship or for interventions and 100% of donations received for child gifts, Christmas and disaster appeals, are transferred to Compassion International in the USA, who administer the distribution of funds for the benefit of each child on behalf of the charity (and other Compassion partners). This is administered via Compassion UK.

4. Net Movement In Resources For The Year

	2020	2019
	€	€
This is stated after charging:		
Annual audit fees	3,025	2,153

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5. Incoming Resources

	2020				2019			
	Designated			Total Funds 2020	Designated			Total Funds 2019
	Restricted Funds	Most Needed	General Funds		Restricted Funds	Most Needed	General Funds	
	€	€	€	€	€	€	€	
<i>Minimum 80% Restricted</i>								
Child Support	376,419	-	94,234	470,653	316,894	-	79,223	396,117
Un-sponsored Children	1,152	-	288	1,440	1,326	-	331	1,657
RESPOND Initiatives	928	-	232	1,160	2,400	-	600	3,000
Sponsorship Plus	2,694	-	673	3,367	1,306	-	326	1,632
Child Survival Programme	1,311	-	328	1,639	587	-	147	734
<i>100% Restricted</i>								
Gifts for children	17,020	-	-	17,020	16,746	-	-	16,746
Christmas Appeal	4,793	-	-	4,793	5,811	-	-	5,811
Disaster Relief	827	-	-	827	-	-	-	-
<i>Minimum 80% Designated</i>								
Most Needed	-	7,280	1,820	9,100	-	2,955	739	3,694
Tax Relief	-	52,708	13,177	65,885	-	50,662	12,665	63,327
Total	405,144	59,988	110,752	575,884	345,070	53,617	94,031	492,718

6. Expenditure On Raising Funds

	2020	2019
	€	€
Personnel	35,809	40,734
Support costs	27,004	26,010
Direct marketing and appeal costs	33,546	25,883
Total	96,359	92,627

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7. Grant Making Activities

Note	2020				2019			
	Designated Funds		General Funds	Total Funds 2020	Designated Funds		General Funds	Total Funds 2019
	Restricted Funds	Most Needed			Restricted Funds	Most Needed		
€	€	€	€	€	€	€	€	
Child Support	376,419	517	-	376,936	316,894	-	-	316,894
Un-sponsored Children	1,152	-	-	1,152	1,326	-	-	1,326
Gifts for children	17,020	229	-	17,249	16,746	-	-	16,746
Christmas Appeal	4,673	-	-	4,673	5,811	-	-	5,811
RESPOND Initiatives	8	-	-	8	80	20,000	-	20,080
Disaster Relief (Including COVID-19)	4,980	41,020	-	46,000	-	-	-	-
Child Survival Programme	1,311	-	-	1,311	587	-	-	587
Leadership Development Programme	-	-	-	-	21	-	-	21
Total Grants	405,563	41,766	-	447,329	341,465	20,000	-	361,465
Grant making support costs	8	-	8,394	8,394	-	-	7,668	7,668
Child Ministry direct costs	-	37,861	-	37,861	-	23,518	-	23,518
Child Ministry support costs	8	-	33,578	33,578	-	-	30,671	30,671
Total Charitable Expenditure	405,563	79,627	41,972	527,162	341,465	43,518	38,339	423,322

8. Analysis Of Support Costs Of The Charity

	2020				2019			
	Raising Funds	Grant Making	Child Ministry	Total Support Costs	Raising Funds	Grant Making	Child Ministry	Total Support Costs
				€				€
Facilities management	4,821	413	1,653	6,887	7,445	638	2,553	10,636
Operations and finance	-	926	3,702	4,628	-	719	2,875	3,594
Audit and accounting fees	-	605	2,420	3,025	-	431	1,722	2,153
Trustee and Board meeting costs	-	2,014	8,056	10,070	-	2,167	8,669	10,836
Service Fee to UK	22,183	4,436	17,747	44,366	18,565	3,713	14,852	37,130
Total Support Costs	27,004	8,394	33,578	68,976	26,010	7,668	30,671	64,349

All Support Costs are paid from unrestricted funds. Total support costs are allocated on the basis of staff time attributable to that cost centre. One thirds of the service fee paid to Compassion UK is classified as fundraising support costs, one third is support costs and one third is direct Child Ministry costs.

9. Debtors

	2020	2019
	€	€
Debtors	1,140	1,200
Prepayments	1,755	989
Total Debtors	2,895	2,189

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10. Creditors: amounts falling due within one year

	2020	2019
	€	€
Owed to Compassion UK	137,319	64,891
Deferred income	4,675	2,429
Trade creditors	2,056	994
Accruals	7,548	20,153
Total Creditors	151,598	88,467

11. Reconciliation Of Restricted Funds

	Opening Balance	Restricted Income	Transfers	Restricted expenditure	Ending Balance
	€	€	€	€	€
Child Support	-	376,419	-	(376,419)	-
Un-sponsored Children	-	1,152	-	(1,152)	-
Gifts for children	-	17,020	-	(17,020)	-
Christmas Appeal	-	4,793	-	(4,673)	120
RESPOND Initiatives	2,400	928	-	(8)	3,320
Disaster Relief	-	827	4,153	(4,980)	-
Child Survival Programme	-	1,311	-	(1,311)	-
Sponsorship Plus	1,459	2,694	(4,153)	-	-
Total	3,859	405,144	-	(405,563)	3,440

12. Unrestricted Funds

The Directors have made the decision to set aside from Unrestricted Income a sum equivalent to 80% of general unrestricted donations and 80% of the Refund from Revenue Commissioners in a "Most Needed" Fund. This fund will be used to make additional grants to Compassion International towards the most needed areas of child support and fund direct child ministry costs.

The balance of the Most Needed fund at the year end was negative. Funds were used to meet additional needs for children as a result of the coronavirus pandemic. The Most Needed fund has regular income and will return to a positive balance quickly.

13. Ultimate Control

Compassion Ireland Christian Child Development is a charity which is under the control of its Members.

14. Directors' Remuneration

No Directors' remuneration was voted during the year. The cost of travel for Directors, including a visit to Compassion International was €1,221 [FY19 €789].