

Charity Registration No. 20064006

Company Registration No. 442488 (Ireland)

**ENCLUDE COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

ENCLUDE COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Lucy Hederman Alan McSweeney Graham Brocklesby Thomas Slevin Ivo Meekel	(Appointed 1 October 2021) (Appointed 1 October 2021) (Appointed 1 October 2021)
Secretary	Paul Donnelly	
Registered charity number	20064006	
Charity number	CHY 17286	
Company number	442488	
Principal address and business address	117 - 126 Upper Sheriff Street North Wall Dublin 1	
Registered office	117 - 126 Upper Sheriff Street North Wall Dublin 1	
Auditor	UHY Farrelly Dawe White Limited Unit 4a Fingal Bay Business Park Balbriggan Co. Dublin	
Bankers	Bank of Ireland 26 Marino Mart Fairview Dublin 3	

ENCLUDE COMPANY LIMITED BY GUARANTEE

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ENCLUDE COMPANY LIMITED BY GUARANTEE

CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

It gives me great pleasure to report on Enclude's activities for the year ending 31st December 2021.

2021 was a busy year for Enclude across each of its three programme areas: Technology Donations, Solutions Implementation and Support & Training. COVID-19 restrictions continued to influence the work of the sector in 2021, impacting service demand and reshaping service delivery models, with an increased emphasis on web and mobile based services.

Income for the year at €1,296k was higher than the 2020 figure of €1,111k. Solutions Implementation continued to be our largest programme of work in 2021, representing 68% of income, with 23% of income relating to post-implementation Support & Training and 9% to our Technology Donations programme. A surplus of €123k was achieved which was ahead of that planned for the year and included a series of one-off savings on various cost lines which arose as a result of COVID-19 trading conditions and unfilled staffing vacancies.

During the year, we worked on 96 CRM implementation projects and completed 52 projects. The completed projects spanned services in the homeless, domestic violence, counselling, mental health and youth sectors. Work continued in 2021, in collaboration with Safe Ireland and Quality Matters, under our eSAFE programme to develop and rollout a web-based solution to 19 domestic violence organisations countrywide.

In 2021, our Training team offered 41 System Administration training courses and provided 285 training places to system administrators from 83 organisations. The team also supported the roll out of the eSAFE programme with the delivery of system administrator and user training to staff across 7 domestic violence services through a total of 28 training sessions. In addition, the Support & Training team assisted 212 client charities with system adoption and minor enhancements.

Our Technology Donations programme delivered strongly for the sector in 2021 notwithstanding an ongoing structural shift among technology donors from on-premise software donations to web-based discounted solutions. During the year, we worked with our technology partner, TechSoup to add Constant Contact and Dropbox to the programme. In total 3,587 product licences were accessed through the programme. The savings on retail pricing accruing to the sector was €1.6m. We also assisted 120 charities to avail of Microsoft Cloud Solutions for non-profits and provisioned 2,715 licences. In addition, we validated a further 438 organisations so that they could access Microsoft Cloud Solutions for non-profits through other implementation partners.

During the year, one Board member resigned and we welcomed three new Board members. It was a busy year also for the Board who worked on a refresh of the organisation's strategy, the aim of which is to make our range of technology solutions and offerings accessible to more charities nationwide in 2022 and beyond.

I would like to thank our client charities, donors, partners, board members and staff for their work, support and collaborative efforts to advance the mission of Enclude in 2021.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Companies Act 2014 and "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 2019).

Objectives and activities

Enclude CLG is a registered charity and operates from 117 - 126 Upper Sheriff Street, North Wall, Dublin 1. The company brings affordable, trustworthy and effective systems to charities so that they can maximise their impact and make better use of donor funds.

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

Summary of the Enclude's Purpose, Beliefs and Activities

Enclude is a non-profit and registered charity, with a mission to increase the digital capacity of Irish charities.

Enclude's Beliefs and Values

Our mission is grounded in our belief that the non-profit sector plays a critical role in providing vital supports and services to communities across our country. We witness this daily in the work undertaken, and the impact our fellow charities make in so many different aspects of Irish life, including; sports and arts, health and wellbeing, philanthropy and volunteerism, education and social services, housing, and the environment.

Our experience from serving Irish Charities over the past 16 years is that with access to appropriate and affordable technology and supports, charities across all sectoral areas can significantly strengthen their delivery capacity and their impact.

Our work is underpinned by this strongly held belief and our value system which;

- holds a strong empathy with the mission and work of fellow charities who provide needed services to those who are marginalised and disadvantaged in any way
- welcomes collaborative working as an engagement approach that helps to achieve a shared understanding, deepens relationships, strengthens solutions and improves impact overtime
- encourages a sectoral approach because it can harness the potential of the collective, make better use of scarce resources and deliver greater impact in the pursuit of the common good
- subscribes to high standards of good practice and governance within our sector.

Our goal as an organisation is to work with charities across all sectors to adopt appropriate technology solutions to improve their capacity and effectiveness, so that they can better serve the needs of their service users. Since our foundation in 2006 we have supported over 2400 charities nationwide.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Enclude's Core Activities

Our main activities fall under three programme areas:

Technology Donations Programme:

- We channel technology donations and discounted offerings to Irish Charities from major technology donors.

Solutions Programme:

- We design and implement CRM (Client Relationship Management) database solutions which enable charities to manage service provision, manage stakeholder relationships and meet their reporting requirements.
- We design and implement Financial Management solutions which enable charities to manage their key financial processes and reporting requirements in compliance with SORP standards.
- We design and implement integrations between an organisation's core systems (CRM, Finance, Websites) which can help to streamline processes and accommodate greater throughput.
- We seek to promote the development and adoption of sectoral solutions.

Support and Training Programme:

- We provide support to charities to help ensure the smooth ongoing operation of their systems and their development overtime. We provide a range of training courses which help to improve user and organisational capacity to better use, develop and support their own systems.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance

Overview

The impacts COVID-19 continued to impose restrictions on our staff and operations and those of our clients. The strong impetus experienced in 2020 for Charites to move their traditional service delivery models to web and mobile based approaches and offering continued apace in 2021.

Overall, 2021 was a busy year for the organisation across all activity areas. Income for the year at €1,296k was slightly ahead of the target for the year and reflected growth of €185k (17%) on the 2020 income total of €1,111k. A surplus of €123k was achieved which was well ahead of that planned for the year. The increase in surplus over that planned in 2021 is accounted for by a series of one-off savings on various cost lines that arose because of COVID-19 trading conditions and staffing vacancies. Adjusting for these savings, which totalled approximately €46k, the underlying steady state surplus would have been around €77k, which was driven by increased income and salary savings due to recruitment difficulties.

Each of our programme areas experienced increased demand as charities sought to upgrade their existing IT systems, transition their service offerings to the web and build staff capacity to support the change and adoption involved. The increased demand required us to develop and expand our own capacities with the recruitment of additional staff into each of our programme areas. Staff recruitment proved challenging in the prevailing strong market recruitment conditions.

During the year we made significant progress with our solutions implementation partners, Safe Ireland and Quality Matters to design and develop a web-based solution for services operating in the Domestic Violence sector.

We concluded a refresh of our organisational strategy that set a course to develop a number of standard package solutions. This approach will greatly enhance our capability to reach more charities with affordable and appropriate solutions.

In partnership with TechSoup we secured additional donated and discounted technology offerings for Irish charities and made these available through our technology donations programme. In the period we also worked with TechSoup on an upgrade of the Enclude technology donations platform to allow charities to more easily sign up and access donated and discounted web-based offerings from Microsoft.

With the introduction of COVID related restrictions in 2020 we moved our training courses online. In 2021 we expanded the range and frequency of the offerings. This move was well received by our client charities, who found the offerings more convenient to access and provided them with savings on travel time, and related expenses. While the web delivery approach enabled us to realise savings on the hiring of training facilities and staff travel time and expenses.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Technology Donations Programme

The programme recorded an income of €114k in administration fees in 2021. This was an increase on the 2020 figure of €92k. The stronger than expected outturn is attributable in part to a number of nationwide communications campaigns to the sector and the addition of a number of new donated and discounted offerings on the programme.

Overall membership of the programme continued to grow in 2021 with 162 new organisations qualifying to benefit, bringing the total numbers on the programme to 2568 organisations.

For the €114k administration fee we supported 954 community and voluntary organisations to avail directly of a range of donated and discounted productivity tools from technology partners such as Microsoft, Google, Adobe, Box, Bitdefender Antivirus, Zoom and others. In total 3,587 product licences were accessed through the programme. The savings on retail pricing accruing to the sector under the programme in the period was more than €1.6m.

In the period, we also validated community and voluntary organisations so that they could avail of a selection of other donated and discounted services from a growing range of programme partners who use Enclude for validation services but who fulfil the particular service request directly themselves. These include Google, Microsoft, Facebook, Slack, Benevity, and others.

In 2021 we directly assisted 120 charities to avail of Microsoft Cloud Solutions for Non-profits and provisioned 2,715 licences. These licences represent mainly Microsoft Office 365, which gives charities access to web-based email, collaboration and document management solutions. In addition, we validated a further 438 organisations so that they could access Microsoft Cloud Solutions for Non-profits through other Microsoft implementation partners.

In 2020 we reported a decline in programme income and indicated that this relates to an ongoing structural shift in software offerings with a move away from on premise solutions to web-based solutions. We believe that this trend to web-based offerings, will continue and will exert downward pressure on programme income in the short to medium term. Efforts are ongoing with TechSoup to identify and bring on board new offerings and new technology donors.

During the year, we worked with TechSoup to add Constant Contact and Dropbox to the programme. Constant Contact is a web-based service which charities can use to run email marketing and communications campaigns. Dropbox is a web-based file storage service which allows charities store files and folders online and provides a convenient way to share files with others.

Work was also undertaken with TechSoup during the year to develop the Enclude donations platform to provide registered charities with a Self-Service portal for Microsoft Cloud Solutions. Registered charities can login into their account on the portal where they can add new or additional Microsoft 365 licences. This service went live in September 2021.

The programme continues to be a very important and valuable one for the sector providing access to a range of leading software and web-based solutions at special charity discounts. Non-profits are welcome and encouraged to register on the programme through our website. Depending on their fit with a programme partner's selection criteria, they may qualify for a range of donated and discounted offerings.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Solutions Programme:

The income from the Solutions programme for 2021 was €871k, which represent an 8% increase on the 2020 figure of €805k.

Solutions projects in 2021 were predominately CRM (Client Relationship Management) database solutions for both individual organisations and sectoral groupings.

We also supported a number of charities with new accountsIQ financial management solutions or upgrades to their existing systems.

CRM - Client Relationship Management database solutions

During the year we worked on 96 CRM implementation projects and completed 52 projects. The completed projects spanned services in the Homeless, Domestic Violence, Counselling, Mental Health and Youth sectors. All of our CRM solutions are web-based and are built and deployed on the Salesforce CRM cloud platform. This approach has allowed us to leverage Salesforce's highly scalable and secure platform to develop and deploy solutions for the sector and to avail of Salesforce's donated and discounted offerings for the sector. In 2021 we assisted 15 new organisations to get access to Salesforce licence donations (representing a commercial value of €330k).

Sectoral Solution for Domestic Violence Services (DV)

Work continued in 2021, in collaboration with Safe Ireland and Quality Matters, under our eSAFE programme, to progress the design and develop a web-based solution to meet the data management needs of services operating in the DV sector.

The system was completed and piloted by late 2021 and rollout commenced to all the services. This will be completed in 2022. An additional 3 services joined the programme in 2021, bringing the total number of services in 2021 to 19.

Sectoral Solution for Drug and Alcohol Addictions Services

The number of services using eCASS, our dedicated solution for the drug and alcohol addiction sector is 74.

Some services are amalgamating with larger services, and we have started to assist with the system consolidation work arising from this amalgamation process. We have started an important pilot project to aggregate anonymised data sets from four individual services up to their local drug task force. This development will enable the stakeholders involved to aggregate data and provide them with a facility to analyse the data for patterns and trends across the serviced area.

In late 2021 we completed a survey of eCASS system users. The feedback which covered, training needs and feature enhancements will provide valuable input into our system development and training plans for 2022.

Sectoral Solution for Homeless Services

During 2021, we worked with a number of the large Homeless charities to enhance and upgrade their CRM solutions. These projects included the development of a number of standard processing components that will be valuable in meeting similar needs across other services in the sector.

Sectoral Solution for Youth, Child and Family Support Services

During the year we worked on 10 CRM projects to support the work of services in the Youth and Child and Family sectors. This work featured new systems implementation and a range of system upgrades covering, feature enhancements, integrations with other systems and improved reporting.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Health, Mental Health and Counselling Services

We worked on 4 CRM projects across the Mental Health and Counselling sectors in 2021. A strong aspect of these projects was the provision of a facility to enable support workers and counsellors to undertake remote client working.

Sectoral Solution Travellers Movement

In 2021, we were particularly excited to undertake a collaboration with the Travellers Movement to build a CRM solution which allows them to manage a range of services and programmes. The solution was designed and developed in a way that it can be easily used to meet similar needs among other Traveller Services nationwide.

Web based Financial Accounts System

We supported a number of organisations during the year to implement AccountsIQ, a web-based financial management system. This work included a mix of new system implementations and enhancements to existing systems.

Support and Training Programme

The Support and Training team provides assistance to organisations following the implementation of their CRM and financial management solutions. The aim of the work is to support clients with system adoption and ongoing enhancements, enabling them to get the full benefit of their solutions.

Training

In 2021 we offered 41 System Administration training courses and provided 285 training places to System Administrators from 83 Organisations. This compares favourably with 2020 training places of 277 provided to 103 Organisations delivered over fewer courses but with larger class numbers.

The team also delivered training to 18 System Administrations as part of the eSAFE programme. User training was also delivered, as part of the eSAFE programme, to staff in 7 Domestic Violence services through a total of 28 training sessions.

With COVID-19 restrictions in place we switched to an online training delivery model. This allowed us to increase the schedule of courses and to run courses of a shorter duration, with a focus on specific in-demand topics. The switch to online delivery also allowed us to lift the limits on the number of attendees participating in sessions. As part of this effort 35 bespoke User Training sessions were provided to staff across 22 Organisations. A total of 89 hours of training was delivered.

The web delivery mode and the flexibility and convenience which it provides was welcomed by clients. Feedback responses were consistently positive, and additional courses have been added to the schedule.

The switch to online delivery also allowed us to realise savings on related travel, hosting and delivery costs.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Membership – Support

In 2021 we provided direct membership support to 212 charities. Support covered a range of activities including:

- Building Reports and Views
- Adding Security, Permissions and Profiles
- Updating Fields and Picklists
- Resolving Data issues, importing and updating data
- Setting up and modifying User Accounts

As in 2020 our SMS service proved particularly valuable to charities as they endeavoured to maintain services during the continuing COVID-19 restrictions. Charities across a variety of sectors including, youth, addiction services, domestic violence, counselling support, homeless, volunteering and fundraising used the service to stay in touch with their clients and donors.

In 2021 we expanded our embedded systems administration support service. This service provides dedicated systems administration support to client organisations for extended periods. Needs differ from client to client, but typical use cases include a requirement for dedicated assistance over an extended period to undertake system enhancements, data tidy up, and help to build the capacity of internal staff.

Financial Review

The results for the financial year are set out in the detailed financial statements where additional notes are provided showing income and expenditure in greater detail.

Income

Income totalled €1,296,024 of which 68% derived from delivering solutions to charities to support and enhance their service provision, manage their stakeholder relationships and improve reporting capacity. The remaining income derived from post implementation support and training (23%) and our technology donations programme (9%).

Expenditure

Expenditure totalled €1,173,479 of which 78% related to staff costs. Direct costs (including rent and computer purchases) accounted for 19% of expenditure and the remaining 3% was spent on general administration, legal & audit, staff expenses and travel.

Financial Results

In 2021 Enclude operated at a significant surplus of €122,545. However, this surplus was inflated, on a once off basis, by approximately €62k due to the impact of two factors.

1. COVID-19

The COVID-19 pandemic and associated restrictions on movement meant certain plans were postponed, such as rental of additional space and purchase of computer equipment. Additionally, traditional costs such as trade shows, travel and administration costs were significantly reduced. The savings from these items was approximately €46,000.

2. Staffing Vacancies

Recruitment proved to be very difficult and this resulted in vacant posts for a period of time resulting in one off savings of approximately €16,000.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Position & Policy

In line with best practise in accounting and reporting by Charities, the Board of Directors have adopted the Statement of Recommended Practise (SORP) which requires a charity to state its reserves policy within its annual report. The Board have examined the charity's requirements for reserves in light of the main risks to the organisation and also making allowance for the charity's ability to respond to any crisis situation that may arise without the need to wait for third party funding.

The Board have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 13 weeks of the budgeted future annual expenditure. This is in line with minimum recommended levels for the sector. The reserves are needed to meet the working capital requirements of the charity in order to maintain services. The Board of Directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in income while allowing time to take remedial action; whilst at the same time not holding excessive reserves that would unnecessarily detract from achieving the aims of Enclude's charitable purpose.

The Board have developed the reserves policy to assist in strategic planning, to inform a balanced budget process and to inform the risk management process by identifying any uncertainty in future income streams.

At the end of the financial year 2021 – Enclude has reserves of €451,985 which equate to 15 weeks of planned expenditure in 2022.

Principle Risks and Uncertainties

Enclude is reliant upon a not for profit sector that is healthy, active and resourced in a manner that provides for investment in innovative and progressive IT solutions to assist organisations fulfil their charitable purpose. The impact of the COVID-19 pandemic continues to impact on society, individuals, business and charities. The social and economic impact is likely to be felt for some considerable time and the impact on Enclude's activities and on the charitable sector is unknown at the date of signing these financial statements.

Future Developments

Looking ahead our plans, activities and efforts will be directed towards the achievement of our three key organisational goals:

1. Constantly renew and improve our services, products offerings and delivery models to ensure affordability and accessibility

Strategy Refresh

The Board and staff are hugely committed to the mission of Enclude and the goal of making technology solutions accessible and at an affordable cost to charities nationwide. In 2021, the Board and staff undertook a review and refresh of the organisation's strategy to build our capacity and capability to reach more charities countrywide.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Our work and success with both our eCASS and eSAFE programmes helped to inform and guide this work. Specifically, we have found that collaborating with charities within sectoral groupings to co-design solutions brings significant benefits and advantages to all the stakeholders involved. Best practice can be shared and standardised solutions reflecting these practices can be developed which in turn makes the solutions affordable and accessible to more charities. With a growing stock of standard solution components, we can speed up implementations and make adoption, training and support easier. Consequently, we can help charities realise the operational benefits of their systems more quickly.

The experience we gained in responding to the needs of charities during the COVID-19 period of restrictions also provided valuable learnings. Having a ready stock of web-based solutions, which we could deploy and upgrade quickly gave us the capability to respond quickly and effectively to the needs of the sector when many charities had to switch from their traditional face-to-face based service delivery and fundraising models to online offerings.

Our goal under the revised strategy is to develop a base eSERVICE product which can be used as an entry level offering for new clients and provide a base to build out sectoral specific solutions. Key to delivering on this will be a need to develop a technical architecture which will enable us to build and deploy solutions in a flexibly way and allow us to maintain, enhance and support solutions in an efficient manner.

Expand the range of offerings on the Enclude Technology Donations Programme

Microsoft announced in late 2021 that it would be removing the offer of Microsoft Office from the donations programme from April 2022. Microsoft Office is the product most in demand on the Technology Donations Programme and the related administration fees would account for the bulk of our donations programme revenues. In its absence from the programme, we expect to see a significant fall off in donations programme revenue from April 2022. This development arises from Microsoft's strategy to move its on premises software offerings to web-based services. This shift to cloud-based offerings will see a move from donated offerings to services offered at discount pricing. Our immediate response will be to communication with charities to notify them of the impending changes so that as many charities as possible can avail of the donated product before the offer end date of March 2022.

Our programme partner, TechSoup has been working closely to Microsoft to consider new offerings, which will allow charities to avail of Microsoft Office at charity discount rates and to move to entirely cloud based versions of the software. In this regard TechSoup has begun to design and test a new Value-Added Services programme – initially providing an offer to assist charities to adopt O365. We have joined a pilot initiative with TechSoup and Microsoft to work with a nominated charity to implement O365. This will provide a valuable learning exercise and will give us an opportunity to learn more about the technology and the implementation process. It will also allow us to assess the potential to frame and scale this type of offering, in collaboration with TechSoup.

Cyber security

Following the cyber-attack on the HSE systems in 2021, we experienced an increased interest from charities in relation to system backup solutions. We have begun to investigate possible solutions and the possibility of making them available through the Technology Donations Programme.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2. Support the continuous improvement of good practice within the sector and encourage and promote information and good practice sharing for social impact

eSAFE

The eSAFE programme and collaboration with Quality Matters, Safe Ireland and DV sector attained key milestones in 2021 with the completion of a pilot phase and the commencement of system roll out to DV services nationwide. The number of participating services expanded in the year from 16 to 19. System rollout will continue into 2022 and it is hoped that as the roll out progresses that additional services will join the programme. As systems go live our Support and Training team will provide adoption support.

eCASS

Respondents to our 2021 eCASS survey indicated a high degree of satisfaction with the solution as a tool to manage client data (93%), provides data for reporting to funders (82%) and as a support in the management of the service (77%).

Discussions were ongoing in 2021 with the National Voluntary Drug and Alcohol Sector (NVDAS) a network body for drug addiction services, many of whose members use eCASS, to explore possible collaborations to further enhance the solution and to build the capacity of staff in their use of the system.

NVDAS are strong supporters of the system and the plan for 2022 is to continue to work with them on initiatives to address reporting needs, provide user training and develop a user group and community of learning. We have appointed a new programme manager to support this work.

Strengthen Sectoral Relationships

We will continue to work in partnership with Quality Matters, Safe Ireland and other network organisations such as The Wheel and The Carmichael to explore suitable initiatives on which to collaborate in order to deliver positive impact for the sector.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3. Ensure that Enclude has the right structure, capacity and capabilities to deliver on its mission in a sustainably manner

With the planned discontinuation of the Microsoft Office offering from the Technology Donations programme from April 2022 we will be working closely with TechSoup over the next 6 to 12 months to identify and assess new offerings which will offer sustainable growth opportunities. This will include an assessment of the need for staffing and resourcing needs.

For our revised strategy to succeed we will need to develop our capabilities in relation to project management, quality management, solutions delivery, marketing and research and innovation. This will require some structural changes and the development of additional skills and resources. All of which will require investment and capacity building support. We managed to secure external funding in 2021 to support this endeavour. This will allow us to proceed in 2022 to:

- Expand and strengthen our solutions implementation and project management teams
- Establish a core development team which will lead on the development of a number of package products
- Expand and strengthen our support and training capabilities
- Engage a specialist to assist us to develop an appropriate quality assurance framework
- Engage a specialist to assist us to develop an appropriate branding and communications framework
- Recruit marketing skills
- Provide for improvements to internal systems

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

Management

With COVID-19 restrictions in place, staff continued to work remotely during year. Our web-based systems enabled us to continue project work without any significant interruptions.

We strengthened our project management team with the recruitment of an experience project manager with sectoral experience.

With a resurgence in economic activity following the easing of COVID-19 restrictions we hit challenges in the market, when seeking to recruit replacement staff with appropriate technical development skills. This forced a shift in emphases and efforts to build some of the technical skills required in-house.

During the year, we expanded the capacity of our Support team with the recruitment of a number of additional staff. This recruitment drive provided opportunities for a number of the existing Support team to take on some project development work and to build their skills and experience in this area.

Sadly, a highly respected work colleague passed away in early 2021 following a long and courageous battle with her illness. She is fondly remembered.

New Office

A lease was signed in January 2021 for a new office space at Liffey Trust in Dublin 1. The move of computers, furniture and files was completed in early February.

Governance

Board Development

Michael Stobbs resigned from the Board in September 2021. The board noted the contribution and expertise Michael had provided and thanked him for his service.

Three new members joined the Board in June 2021. They bring specialist professional skills Graham Brocklesby in Finance, Tom Slevin in Legal and Ivo Meekel in Business Development and Marketing. As part of the Board member induction process, the new Board members completed Board Roles and Responsibilities and Governance Code training provided by Carmichael in September 2021.

Work is ongoing to recruit a number of members with sectoral experienced and it is hoped that this process will be completed early to mid-2022.

The directors who served during the year and up to the date of signature of the financial statements were:

Lucy Hederman

Alan McSweeney

Michael Stobbs

(Resigned 20 September 2021)

Edward Wallace

(Resigned 25 April 2022)

Graham Brocklesby

(Appointed 1 October 2021)

Thomas Slevin

(Appointed 1 October 2021)

Ivo Meekel

(Appointed 1 October 2021)

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

The Board met six times during 2021. Board composition and attendance record is shown below.

Board Member	Attendances
Lucy Hederman (Chairperson)	6/6
Michael Stobbs (Finance Director)	4/5
Alan McSweeney	6/6
Edward Wallace	4/6
Graham Brocklesby (Finance Director)	2/2
Tom Slevin	2/2
Ivo Meekel	2/2

Risk Register and Skills Audit

The process to update the organisation's risk register involves requesting inputs and risk scores from the senior management team and the board members. This is followed by a compilation and review process to assess risks and to identify mitigation actions where required. Critical items identified are monitored. An audit and review of Board skills was completed in June 2021. The Board adopted the Governance Code at its September 2021 board meeting.

On-going nature of business

The directors are not planning or expecting to make any significant changes to the nature of the business at the time of approving these financial statements.

Events after the reporting period

There are no significant events after the reporting period to report.

Auditor

The auditors, UHY Farrelly Dawe White Limited, have indicated their willingness to continue in office in accordance with the provisions of Section 383(c) of the Companies Act 2014.

Statement of relevant audit information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that should be considered reasonable to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of the information.

Accounting records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 117-126 Upper Sheriff Street, North Wall, Dublin 1.

ENCLUDE COMPANY LIMITED BY GUARANTEE

DIRECTOR'S REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Signed on behalf of the board



.....
Lucy Hederman
Director



.....
Graham Brocklesby
Director

Date: **13/06/2022**

ENCLUDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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 judgements 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 surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

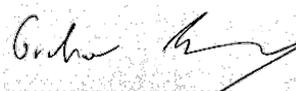
Signed on behalf of the board



.....
Lucy Hederman

Director

Dated: **13/06/2022**



.....
Graham Brocklesby

Director

Dated: **13/06/2022**

ENCLUDE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF ENCLUDE COMPANY LIMITED BY GUARANTEE

Opinion

We have audited the financial statements of Enclude Company Limited by Guarantee (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 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 31 December 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as modified by the Charities SORP (FRS 102); and
- have been 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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 the 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.

ENCLUDE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF ENCLUDE COMPANY LIMITED BY GUARANTEE

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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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.

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.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the statement of Director's responsibilities, 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 the directors 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 charity'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 the directors either intend to liquidate the charitable company or liquidate the charitable company or to cease operations, or have 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ENCLUDE COMPANY LIMITED BY GUARANTEE

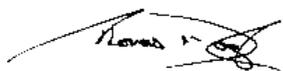
INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF ENCLUDE COMPANY LIMITED BY GUARANTEE

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)) . This description forms part of our auditor's report.

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

This 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 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.



Thomas McDonagh
for and on behalf of UHY Farrelly Dawe White Limited

UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4a

Fingal Bay Business Park

Balbriggan

Co. Dublin

13/06/2022

ENCLUDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €
	Notes						
Income from:							
Charitable activities	3	1,239,191	56,833	1,296,024	1,063,624	47,367	1,110,991
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:							
Charitable activities	4	1,116,646	56,833	1,173,479	930,802	47,367	978,169
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		122,545	-	122,545	132,822	-	132,822
Fund balances at 1 January 2021		329,440	-	329,440	196,618	-	196,618
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 December 2021		451,985	-	451,985	329,440	-	329,440
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

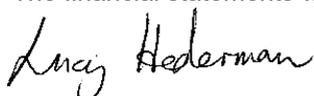
ENCLUDE COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

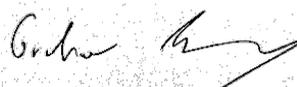
AS AT 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Current assets					
Stocks	8	58,790		50,280	
Debtors	9	179,044		262,247	
Cash at bank and in hand		856,050		669,569	
		<u>1,093,884</u>		<u>982,096</u>	
Creditors: amounts falling due within one year	10	<u>(641,899)</u>		<u>(652,656)</u>	
Net current assets			<u>451,985</u>		<u>329,440</u>
Income funds					
Unrestricted funds			<u>451,985</u>		<u>329,440</u>
			<u>451,985</u>		<u>329,440</u>

The financial statements were approved by the Directors on **13/06/2022**



.....
Lucy Hederman
Director



.....
Graham Brocklesby
Director

Company Registration No. 442488

ENCLUDE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Cash flows from operating activities					
Cash generated from operations	15	186,481		244,705	
			_____		_____
Net increase in cash and cash equivalents		186,481		244,705	
Cash and cash equivalents at beginning of year		669,569		424,864	
			_____		_____
Cash and cash equivalents at end of year		856,050		669,569	
			=====		=====

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Enclude Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 117 - 126 Upper Sheriff Street, North Wall, Dublin 1, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

1.1 Accounting convention

The financial statements of the company for the year ended 31 December 2021 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2019.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

The financial statements are prepared in euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the company continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The following funds are operated by the charity.

(i) Restricted funds

Restricted income funds are to be used for specific purposes as laid down by the donor or grantor. Expenditure which meets these criteria is shown as charged to the fund.

(ii) Unrestricted funds

Unrestricted income funds are invoices for services to charitable organisations and other incoming resources received for charitable purposes which can be used at the discretion of Enclude Company Limited by Guarantee in furtherance of the objects of the charity.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Grant income is credited to income when they are received. If there are any restrictions on the timing of expenditure, recognition is deferred.

Investment income is included when receivable. All other income is accounted for on an accrual's basis.

Any donations of software are recognised as income in line with the accounting standard at market value.

Deferred Income

Invoices relating to projects and membership support are often raised in advance of the project commencing. The associated sums are deferred in full in the Balance Sheet at the invoice date and are recognised as income when pre-agreed milestones are met or in preparation to progress towards project delivery.

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Resources expended are accounted for when they are incurred and include amounts due at the end of the year but not paid. Resources expended include attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the company.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource.

1.6 Work in progress

Work in progress is reflected in the accounts at the earned revenue due for work carried out during the year that has not yet been invoiced.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's legal contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Statement of Financial Activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Work in Progress

Work in Progress is calculated based on the unbilled hours worked and progress on a project at the year end. Calculation of this figure requires judgements to be made to quantify the amount recognised as Work in Progress.

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Incoming resources

	Unrestricted income 2021 €	Restricted income 2021 €	Total 2021 €	Total 2020 €
Income from charitable activities				
Client consultancy and support services	1,105,015	-	1,105,015	951,840
ENCLUDEit (Technology Donations Programme)	114,012	-	114,012	91,620
Grant income	-	56,833	56,833	47,367
Income from donations gifts and legacies				
Software donations	20,164	-	20,164	20,164
	<u>1,239,191</u>	<u>56,833</u>	<u>1,296,024</u>	<u>1,110,991</u>

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Resources expended

	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €	Total 2020 €
Charitable activities				
Direct costs	143,219	56,833	200,052	122,191
Staff costs (including employer's PRSI)	827,521	-	827,521	755,644
Subcontractors costs	77,877	-	77,877	45,270
Staff recruitment and training	2,000	-	2,000	5,072
Membership fees	330	-	330	1,968
Travel and subsistence	636	-	636	2,492
Establishment, administration and governance	65,063	-	65,063	45,532
	<u>1,116,646</u>	<u>56,833</u>	<u>1,173,479</u>	<u>978,169</u>

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Operating surplus

	2021	2020
	€	€
Operating surplus is stated after charging:		
Auditor's remuneration	5,445	4,116
	<u> </u>	<u> </u>

6 Key management compensation

Key management includes all members of the company management. The compensation paid or payable to key management for employee services is shown below:

	2021	2020
	€	€
Salaries and other short-term benefits	79,260	65,195
	<u> </u>	<u> </u>

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Number of employees	17	19

Employment costs

	2021	2020
	€	€
Wages and salaries	747,521	684,458
Social security costs	80,000	71,003
Other pension costs	-	183
	<u>827,521</u>	<u>755,644</u>

The number of employees whose annual remuneration was €60,000 or more were:

	2021	2020
	Number	Number
Staff salaries fall between €60,001 and €70,000	-	1
Staff salaries fall between €70,001 and €80,000	1	-
Staff salaries fall between €80,001 and €90,000	-	-
Staff salaries fall between €90,001 and €100,000	-	-
	<u>-</u>	<u>-</u>

Paul Donnelly who acts as Company Secretary is also employed by the organisation to maintain the books and records. He was remunerated in the amount of €22,718 (2020: €19,375) through the payroll in relation to this employment. He was not remunerated for his role of company secretary in the period under review. No directors are remunerated for their role as board members.

8 Work in progress

	2021	2020
	€	€
Work in progress	58,790	50,280

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Debtors

	2021	2020
	€	€
Amounts falling due within one year:		
Trade debtors	175,714	256,950
Other debtors	-	61
Prepayments and accrued income	3,330	5,236
	<u>179,044</u>	<u>262,247</u>

10 Creditors: amounts falling due within one year

	Notes	2021	2020
		€	€
Taxation and social security		25,897	18,148
Deferred income	11	590,426	603,320
Trade creditors		11,932	21,271
Accruals		9,817	4,400
Other creditors		-	100
		<u>638,072</u>	<u>647,239</u>

11 Deferred income

	2021	2020
	€	€
Deferred income	590,426	546,487
Deferred grant income	-	56,833
	<u>590,426</u>	<u>603,320</u>

12 Contingent liabilities

The company had no material contingent liabilities at the year ended 31 December 2021 (2020: Nil).

13 Capital commitments

The company had no material capital commitments at the year ended 31 December 2021 (2020: Nil).

14 Related party transactions

No person related to the charity had any personal interest in any transaction entered into by the charity during the year (2020: Nil).

ENCLUDE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15	Cash generated from operations	2021 €	2020 €
	Surplus for the year	122,545	132,822
	Movements in working capital:		
	(Increase)/decrease in work in progress	(8,510)	(38,280)
	Decrease/(increase) in debtors	83,203	(57,634)
	Increase in creditors	2,137	23,493
	(Decrease)/increase in deferred income	(12,894)	184,304
	Cash generated from operations	186,481	244,705

16	Analysis of movement in funds	At 1 January 2021 €	Income €	Expenditure €	At 31 December 2021 €
	Unrestricted	329,440	1,239,191	1,116,646	451,985
	Restricted	-	56,833	56,833	-
	Total	<u>329,440</u>	<u>1,296,024</u>	<u>1,173,479</u>	<u>451,985</u>

17 Approval of the financial statements

The financial statements were approved and authorised for issue by the board of directors on 13/06/2022.