

**C.A.F.E. COMPANY LIMITED BY GUARANTEE**

**TRADING AS CREATE**

**(A COMPANY LIMITED BY GUARANTEE WITHOUT A SHARE CAPITAL)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

Company Registration Number 121298  
Charity Registration Number 20024291  
Revenue Charitable Approval CHY 9695

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**FINANCIAL YEAR ENDED 31 DECEMBER 2019**

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**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**DIRECTORS AND OTHER INFORMATION**

**Directors**

Deirdre Figueiredo (Chair)  
Sinead Dowling  
Martin Drury  
Paul Johnson  
Clodagh Kenny (Vice Chair)  
David McConnell (resigned 2 July 2019)  
Louise O'Reilly

**Company Secretary**

Arthur Duignan

**Company number**

121298

**Registered office**

2 Curved Street  
Temple Bar  
Dublin 2

**Auditor**

Company Auditor 4U Limited  
51 Fitzwilliam Street  
Dublin 2

**Bankers**

Bank of Ireland  
6 Lower O'Connell Street  
Dublin 1

# C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE

## DIRECTORS' REPORT

The directors present their report and the audited financial statements for the year ended 31 December 2019.

For the purposes of this document, the term "directors" is used to describe the governance structures and those appointed to the Board of Directors of the Company and interchangeably with "charity trustees" as set out in the Charities Act, 2009.

## STRUCTURE, GOVERNANCE & MANAGEMENT

### Objectives and Activities

Create is the national development agency for collaborative arts. The organisation has over 30 years' experience of leading this practice and provides extensive support to the broader arts sector in Ireland. Create's support for collaborative practice is unique in the international landscape of provision for socially engaged practice, as is its 30-year history at the centre of participatory arts practice in Ireland. The organisation plays an important role in furthering public policy to increase access and participation in the arts. Its approach is closely aligned to Arts Council priority areas of Public Engagement and the Artist (Making Great Art Work, 2016–2025).

Create engages with the wider arts sector, nationally and internationally, in areas that prioritise artists and public engagement. These practices span a wide range of arts activities including architecture, visual arts, music, theatre, dance, film and live arts. The organisation generates opportunities for artists to collaborate with communities primarily in the contexts of cultural diversity and the arts, arts and older people, arts and health, arts and communities and arts and disability. It offers programme and operational support, delivers innovative artistic events and initiatives and undertakes research, advocacy and policy development work. It designs activities to attract the participation of professional artists and organisations as well as communities of interest and of place.

### Mission, Vision and Strategy

Create's strategy is informed by the wider societal context in which collaborative arts practice occurs and by the ever-evolving nature of that practice. The work of the organisation is driven by the goals set out in the strategy [\*Connect Create Change. Leading Collaborative Arts in Ireland \(2020–2025\)\*](#).

Create's vision is of a society that values its artists and invests in the active participation of diverse publics in multiple forms of artistic and cultural expression. Its mission is to lead the development of collaborative arts practice by enabling artists and communities to create exceptional art together.

The organisation's strategy provides a framework to support the ecology, resources and relationships that will develop discourse, policy and next practice. The strategic goals are designed to increase the reach of collaborative arts, enhance its value and ensure its ongoing sustainability.

### Principal Activities and Business Review

The principal activity of the company is as the national development agency for collaborative arts and participatory arts in Ireland. The company engages in activities that further its main aims and objects, on a not-for-profit basis, in accordance with its constitution and provides information, training, advice and support to arts practitioners, organisations and communities in a range of social contexts and across all artform areas.

There have been no significant changes in the company's activities during the financial year but its activities have been impacted since the year end by the effects of COVID-19 as described below.

### Legal Status

C.A.F.E. Company Limited by Guarantee (trading as Create, Create Ireland and, formerly, as Creative Activity For Everyone) is constituted under the Companies Act 2014 as a company limited by guarantee, not having a

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### DIRECTORS' REPORT

share capital. The purpose and objects of the company are charitable in nature, as set out in its Constitution, which also sets out how it conducts its business.

In 1996, the company was granted Revenue Commissioner charitable exemption, retrospective to the date of incorporation in 1983 (CHY No 9695). It is exempted from certain taxes under Section 207, Taxes Consolidation Act, 1997 and from Corporation Tax for certain trading activities. It is approved for the purpose of donations received and is authorised to operate the scheme for tax-exempted donations.

In 2015, the company was registered as a Charity with the Charities Regulatory Authority (Reg. No: 20024291).

#### Membership and Liability

The number of members of the company at 31 December 2019 was 6, including members of the board of directors. The liability of each member to the assets of the company is limited to €1.27 in the event of winding up.

#### Appointment of Directors

In accordance with the constitution, the Board of Directors can have a maximum of 12 members, either elected by the members or appointed to fill a casual vacancy. The nominal term of office is three years and a maximum of 2 terms applies, except where a particular skill requirement is identified. At the AGM, one-third of the directors retire by rotation, being the longest serving since last elected; retiring directors can put themselves forward for re-election, if available.

The board seeks a balance of skills and representation in its make-up. A recruitment drive was undertaken in 2019, to identify new members, with a focus on individuals with expertise in collaborative arts, arts development, strategy, engagement and business development and management. Prior to accepting appointment, nominees undergo induction into their legal obligations, company operations, organisational strategy and recent financial performance.

#### Serving Directors

The names of the persons who at any time during the financial year were directors of the company are:

Deirdre Figueiredo  
Sinead Dowling  
Martin Drury  
Paul Johnson  
Clodagh Kenny  
David McConnell (resigned 2 July 2019)  
Louise O'Reilly  
Company Secretary Arthur Duignan

The directors hold no beneficial interest in the company and give their time freely. No director receives remuneration from the company, either for their role as a director or otherwise.

#### Governance

The organisation is committed to best practice in all aspects of governance and management. The directors comply with an internal *Code of Conduct*, the principles of which include loyalty, integrity, disclosure of interests, confidentiality, legal obligation, fairness, impartiality and independence.

The directors are committed to the *Governance Code for Community, Voluntary and Charitable Organisations* and is migrating towards the standards set out in the *Charities Governance Code* (Charities Regulator, 2018)

## C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE

### DIRECTORS' REPORT

As a charity seeking funding from public and private sources, including subscription fees, Create complies with the *Guidelines for Charitable Organisations on Fundraising* and has registered its compliance with the *Statement of Guiding Principles for Fundraising*.

The company publishes governance information online at [www.create-ireland.ie/aboutus/governance](http://www.create-ireland.ie/aboutus/governance).

#### Management

Dr Ailbhe Murphy was appointed as executive Director in 2015 with delegated authority for operational matters. The company employs a team of seven additional staff, complemented through a pool of freelance professionals, work placements and interns. In 2019, we added two new posts, Programme Manager, Arts and Engagement, and Communications and Publishing Manager. The directors are fully confident in the capabilities of this dedicated, loyal and highly skilled and competent professional team.

#### Financial Controls

As a Guarantee Company the organisation relies on externally generated resources to finance operations. It is regularly entrusted with responsibility for the stewardship of resources intended for public and charitable benefit. The directors are satisfied that there are appropriate systems in place for the management of resources, including grants and donations.

The company is compliant with relevant Circulars, including *Tax Clearance Procedures Grants, Subsidies and Similar Type Payments* (44/2006) and the *Statement of Principles for Grantees* (13/2014).

#### Principal Risks and Uncertainties

As part of its overall duty of governance, the directors are aware of the risks to which the company is exposed and is satisfied that systems are in place to manage the organisation's exposure to risk.

In the first half of 2020, an outbreak of Covid-19 spread globally. The initial impact has been severe and has resulted in a significant worldwide economic slowdown. In Ireland, the economic impact has been characterised by the temporary closure of many businesses in 'non-essential' areas, including arts and culture, to ensure restricted movement as a public health measure. The effect of Covid-19 presents many risks for the company, the impact of which cannot be fully quantified at the time of approving the financial statements. Although the full impact has yet to be determined, the directors believe that the main risks and uncertainties associated with Covid-19 are as follows:

- the availability of employees should they become unavailable for prolonged periods
- a significant fall-off in activities could result in reduced spending and investment
- the impact of a prolonged period of public health restrictions on movement and gatherings

#### Reserves Policy

The directors makes regular assessments of what is required to ensure the company's ongoing operation. In 2019 the board examined the need for reserves to ensure resilience and capacity for renewal and innovation. It determined that a Reserves Policy is required that sets out the extent to which unrestricted funds, not subject to commitments or other restrictions, can be set aside.

In determining the level of reserves that might be required, the directors took into account:

- The level of current unrestricted funds and an accumulated surplus
- Current and anticipated legal and regulatory obligations and guidelines
- Significant risks and uncertainties to future income and expenditure levels
- Existing and future operational and artistic requirements and commitments

## C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE

### DIRECTORS' REPORT

In the board's view, the quantum of reserves that the organisation should carry is the equivalent of a Reserves Ratio of 25% or three months' provision for governance and support costs. Achieving this from the resources currently available will be a key target over the coming number of years.

#### Investment Powers and Policy

In accordance with the constitution, the company has the power to invest in any way the directors determine.

### ACHIEVEMENTS AND PERFORMANCE

#### The Artist in the Community Scheme

The Artist in the Community Scheme offers financial support to artists and communities to work together on collaborative arts projects in social and community contexts. Create has managed the scheme on behalf of The Arts Council on a devolved basis since 2002 with responsibility for 'managing and administering the Arts Council's rights, responsibilities and functions in connection with the scheme'.

Under Create's management, the scheme has significantly extended and enriched public participation in the arts and provided vital support for artists and communities to collaborate on innovative arts projects in social and community contexts. Many of the participants and artistic collaborators are from hard-to-reach disadvantaged communities, people for whom access to and engagement with the arts can be difficult.

Create manages all aspects of the receipt, processing and short-listing of applications for support. It promotes the scheme nationally, including online, and disseminates information at local and regional levels. Applicant artists and communities can avail of support and advice in both making applications and in realising creative projects. Create convenes and facilitates decision-making panels, chaired by the Arts Council, and negotiates funding agreements and engages with scheme beneficiaries as they deliver completed works, ensuring funding is properly used and acknowledged. Create provides an appraisal of each year's achievements and an outline plan and recommendations for development.

Within the scheme, Create has developed a range of specific supports for artists from culturally diverse backgrounds, including enhanced awards for artists, residency opportunities, a Summer School on Cultural Diversity and Collaborative Arts, and research on international programmes and projects. Create worked with the Arts Council's Arts Participation team to encourage culturally diverse artists and communities and artists seeking to work in diverse community settings. Create is building its understanding of migrant artists' experience and engagement with the scheme, mapping work in the field, the support ecology, and identifying barriers, challenges, and training needs for successful participation.

In 2019, Create met several hundred artists and community members interested in applying for support and received 92 applications, from 22 local authority areas. This was the highest number in recent years.

- 45 applications were received for artists' Research & Development awards – 19 were funded
- 7 applications were received for awards from artists with a minority ethnic background - 2 awarded funding
- 33 applications were received for community Project Realisation awards - 10 were funded
- 7 applications were received for the artist's AIC Bursary Award 2019: Collaborative Arts and Theatre – 1 was awarded funding
- 2 residencies for artists from a minority ethnic background were offered - Carlow Arts Festival (Chinedum Muotto) and Fire Station Artists' Studios (Rajinder Singh).

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The total amount of funding requested in 2019 was €455,000. The total value of awards was €130,846. Additional funding confirmed by applicants included the Alzheimer Society of Ireland, Cork City Council, Dublin City Council, Fingal County Council, and The Irish Human Rights and Equality Commission.

The second Summer School on Cultural Diversity took place in July at Killary Lodge in north-west Galway. An open call attracted 21 applications and we welcomed 13 artists, activists and thinkers to participate - film makers, photographers, activists, painters, linguists and others, originally from Lebanon, Pakistan, Romania, Italy, Malaysia, India, Ireland, Iran, Australia and France. The five-day residency used creative workshops, critical and comparative case studies, and one-to-one mentoring. Guest speakers included Abdullah Al-Kafri (Ettijahat), Isabel Lima (socially engaged artist), Mary Ann deVlieg (consultant facilitator, trainer), and Caroline Bergvall (poet, sound artist).

Information sessions in 2019 included:

- Mother Tongues Festival, with artist Seamus Nolan, February @ Create - 29 attendees
- Check up: Check In, with artist John Conway, April @ Waterford - 12 attendees
- Linenhall Arts Centre, Castlebar, May - 21 attendees
- Carlow Arts Festival, June - 5 attendees
- Intercultural Platform & Regional Cultural Centre, Donegal, June – 12 attendees

Extensive social media activity resulted in high levels of shares and retweets and a viral campaign was used to promote the scheme. We updated the scheme's online presence with new case studies and in May, worked with Irish Times journalist Sorcha Pollak to feature artist Hina Khan in the *New to the Parish* series. Hina spoke of her experiences since coming to Ireland and the positive impact of working with Create.

#### National Networking Day for Collaborative Arts @ Cork - September

This was our fifth national networking day for collaborative arts. Our partners included Cork City Arts Office, Counterpoints Arts (UK), Crawford Art Gallery, Cork Printmakers, the National Sculpture Factory, Creative Inquiry Project (Sirius Arts Centre), Music Alive (Cork), Cork Midsummer Festival, and Heart of Glass (UK).

The focus of the event was community commissioning with an emphasis on representation. Cuban artist Tania Bruguier gave the keynote and participated in a discussion with Dr Cara Courage (Tate Exchange) and members of Tate Neighbours (participants in Bruguier's Tate Turbine Hall Hyundai Commission). There were inputs from Sören Meschede (Concomitentes, Spain), artists Mark Storor and Stephen King, community representatives from Knocknaheeny (Cork), filmmaker Linda Curtin, activist/ artist Catherine Crean, Kath Gorman (Arts Council, Arts Participation adviser), and Hammad Nassar (Stuart Hall Foundation).

Breakout sessions, workshops and conversations included: Non Violent Communication in Social Collaborative Projects (Eve Olney, Spyros Tsiknas and Giorgos Tsitsirigkos); Knowledge Commons: cognitive mapping tools / methods of practice (Fiona Woods); Mid-point: Creative Enquiry artists-in-residence (Mary Brady, with Susan McManamon, Marie Brett and Colette Lewis); The Politics of Representation in Art and Activism (Evgeny Shtorn and Emily Waszak); Undercommoning Curating: Collaboration Towards Co-creation and Community Development (Miguel Amado, Cork Printmakers).

The event was fully booked and the 150 delegates - arts officers, arts managers, artists, community organisations, academics and Summer School alumni – contributed to a successful day including with the launch of Create's strategy for 2020–2025 (*Connect Create Change: Leading Collaborative Arts in Ireland*) by independent Senator Colette Kelleher.

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#### Check Up Check In @ Garter Lane Arts Centre, Waterford - April 2019

Hosted by Garter Lane Arts Centre, this was the 4<sup>th</sup> national networking event for artists and workers in a health care context, delivered in partnership with Waterford Healing Arts Trust (WHAT) and [artsandhealth.ie](http://artsandhealth.ie). Themed around promoting autonomy, the keynote was by Nigel Hartley (Mountbatten Hospices, UK). The event included workshops, case-studies and discussions and had an attendance of 112 people, including artists and health care professionals.

#### Presentations and Panel Representation

- *Check Up Check In 2019*, WHAT Waterford - panel Chair, April
- *With For About*, Heart of Glass (UK), *The Artist as Political Actor* - panel Chair, May
- *Who Are We?* Counterpoints Arts, Tate Modern, *Community as Commissioner* – panel, May
- Arts Council of England, *Creative People and Places* Conference UK, delegate, May
- *With For About*, Heart of Glass (UK), *The Artist as Political Actor* - panel Chair, May
- *Who Are We?* Counterpoints Arts, Tate Modern, *Community as Commissioner* – panel, May
- *New Voices of Ireland*, meeting, Centre Creative Practices – delegate, June
- *Get Together 2019*, VAI, Dublin – organisational stand, June
- South Dublin County Arts Office, *Creative Ireland Artists & Collaborative Practice Award* - panel, May
- Voices of Culture *Gender Equality in the Arts*, Prague - EU guest speaker, September
- Arts Council *Creative Places Ireland*, public meeting, Tuam - attendee, September
- Dublin City Arts Office, *Arts Grant Funding Criteria* - presentation, October
- *Creative Time Summit*, New York – delegates, November
- *MA Arts and Social Practice*, Queens CUNY – presentation, November
- Voices of Culture *Gender Equality in the Arts*, OMC Brussels - presentation, November
- Artslink Assembly: *Global Warning - Artists & Anthropocene*, New York – delegate, November
- Bealtaine Commission 2019: *Tar Isteach Project*, - advisory discussion, November
- *We Only Want the Earth*, A4 Sounds Artist Residency - selection panel, November
- *'The Floor is Yours'*, Bealtaine /Age & Opportunity, Dance Ireland – presentation on funding opportunities for dancers working with older people - December
- *Studio+ student discussion*, NCAD – presentation and discussion on AIC Scheme - December

#### CPD Workshop: Sustaining the Self, Marie Brett @ WHAT, Waterford – April

This workshop looked at self-care for artists working in difficult demanding settings. A second event was offered to accommodate demand from artists, arts managers and health care workers.

#### CPD Workshop: Politics of Context, Fiona Woods @ Visual, Carlow - - November

With 10 artists and cultural practitioners in attendance, this CPD considered the field of practice within which socially engaged artists operate, and some of the tools that can be used to assess and navigate sometimes conflicting interests.

#### Masterclass: City Change, Michelle Browne, @ Create + Temple Bar Gallery & Studios, Dublin - May

This 3-day masterclass explored how producers, artists, architects and activists can more effectively make artwork to effect change had 16 participants – artists and community development practitioners.

#### Art and Society Learning Programme: Studio+ @ NCAD, 2019-2020

Create is offering peer-to-peer learning opportunities that connect practitioners, identified with the AIC Scheme for emerging artists on the NCAD programme. We are connecting artists and community and other

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### DIRECTORS' REPORT

expertise to explore collaborative and socially engaged practice as they relate to learning and professional development.

#### City Conversation Series @ venues in Dublin – May

Create partnered with Irish Architecture Foundation on the *City Conversation* series, which featured architects, arts collectives, practitioners, activists, sociologists, planners and geographers in an exploration of how arts and architecture can reimagine our cities, town and neighborhoods. At the first event, in Temple Bar Gallery & Studios in May, speakers included Leticia Lozano (Mexico), Ryan Swanson (USA), Kate Stewart (Liverpool) and Pete Vance (Creative Producers International). The event had 35 attendees - artists, architects, and reps from the Arts Council and Dublin City Council.

In October, Javier Rodrigo (Barcelona) explored how he is developing experimental community cultural programmes in neighbourhoods with emphasis on dissident memories, public space and participatory democracy. The event enjoyed a capacity audience of 25, mostly artists and architects. The final event, presented by Daisy Froud (Bartlett School of Architecture, Agents of Change looked at imagining, testing and presenting ways of producing buildings and places together. The Grangegorman Development Agency and TU Dublin partnered with Create on this event.

#### Learning Lab: Art, Cultural Democracy & the City @ St Peter's, Cork –September

The Lab was presented with Counterpoints Arts, Crawford Art Gallery and Cork City Council as a response to Cork being the fastest growing city in Ireland. We gathered a group of 35 - civic actors, artists, residents, planners, business people, activists and researchers - to draft a creative blueprint for to be adapted and used as a stepping-point for further conversation.

#### Art Event: Acousenic Listening, Softday @ Dublin City / Docklands

Art/Science duo Softday delivered a Soundwalk as part of the Bealtaine Festival at Temple Bar in May. This was a free public event, at Create, supporting collaboration on the *Uisce Salach (Dirty Water)* project, supported by Dublin Port and the Arts Council (Arts Participation Project Award). Create provided additional for the premiere of *Uisce Salach*, performed live at Liberty Hall by the Irish Chamber Orchestra, with Softday's Citizen Scientist Ensemble, a public laptop orchestra and choral composition *If I fall in the Liffey* performed by the Uisce Salach Choir. Guests included the Dublin Dockworkers Preservation Society and La Cosa Preziosa (sound artist).

#### Legacy work: Creative Europe CAPP Programme (2014-2018)

CAPP Artists' Residency at Grangegorman Campus - by Brokentaklers theatre company. Roundtable I was held in February @ Create. Roundtable II was held in November. Brokentaklers and Fiona Whelan hosted a workshop with community leaders @ IMMA Residency Studios.

Triennial for Social and Collaborative Practice - Create partnered with Heart of Glass (St Helens, UK) on their annual conference in May. Entitled With For About, Art and Democracy, speakers included Rick Lowe, Jeanne Van Heeswicjk, Jonas Staal and Larry Achiampong.

Living Library & Archive of Collaborative Arts - We are transposing our online presence with the technology developed for CAPP, to make the site more accessible and include a dedicated resources section featuring a variety of media and formats. In February, Megs Morley (curator, artist) facilitated a workshop with artists, curators, and community workers and Create to scope the potential of an archive and library as part of our goal to offer a hub for research and learning in collaborative and socially engaged arts.

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### DIRECTORS' REPORT

#### Publications

- Create News, Vol 26, Apr 2019 - featured Prof Anna Furse in a conversation with Dr Susanne Bosch about *I AM NOT A PIECE OF MEAT*, a Create commission as part of the Creative Europe CAPP project.
- Create News Vol 27, Nov 2019 features the conversation between world-renowned socially engaged artist Tania Bruguera and Áine O'Brien (Counterpoints Arts) at the Create Networking Day.
- *Field Notes* documents the inaugural AIC Summer School and features perspectives, notes and sketches from participants, alongside contributions from Create, Counterpoints Arts, and Dr Evgeny Shtorn.

#### Other Supports

Create offers one-to-one advisory sessions on areas such as art project development and management, production, evaluation, communications, finance, and safeguarding and vetting. We worked with A4 Sounds as a mentor for planned socially engaged arts activities and supported a call-out and selection process for an artist's residency. We also support artists and producers in devising and funding applications and managing the drawdown of funds

Create shares its physical facilities with artists, networks, and producers. In 2019 we hosted Helium Arts, artist James Ó hAodha, consultant Evgeny Shtorn, curator Megs Morley, Counterpoints Arts, the Arts & Health Coordinators network, and artist Marie Brett.

Our affiliate database includes 750 arts organisations / employers, in addition to over 200 individual artists, arts workers and practitioners. Demand for our Vetting for the Arts Service remains strong, with 350 employers (arts, film community, other) and 150 artist affiliates supported in 2019.

#### Results for the Year

<b>Statement of Financial Activities</b>	<b>2019</b>	<b>2018</b>
		€
<u>Income:</u>		
Grants and Donations	538,400	937,134
Income from charitable activities (operation of arts organisation)	15,580	37,742
Income from other activities (trading operations)	50,505	31,426
Other income	2,776	411
	<b>607,261</b>	<b>1,006,713</b>
<u>Expenditure:</u>		
Costs of raising funds	8,892	5,756
Expenditure on charitable activities (operation of arts organisation)	264,634	632,640
Management and other costs	328,615	355,359
	<b>602,141</b>	<b>993,755</b>
Net Incoming/(Outgoing) Resources	5,122	12,958
<u>Reconciliation of funds:</u>		
Total funds brought forward	62,032	49,074
Total funds carried forward	<b>67,154</b>	<b>62,032</b>

The full results are set out on pages 18 - 25.

#### Post Balance Sheet Events

In the first half of 2020, the Covid-19 virus spread worldwide. In common with other countries, the Irish government introduced restrictions on gatherings and movements of people to halt its spread. Much of commercial and social life has been suspended to aid the measures. In March, following public health advice, a

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### DIRECTORS' REPORT

decision was taken to activate remote working for all employees. While this has resulted in the company remaining operational, there has been a reduction in trading levels as a result of Covid-19. The directors are confident that the company will be fully operational once the restrictions are lifted.

#### Future Plans

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is exposed to the effects of the Covid-19 pandemic, which has had a negative effect on its trading activity since the year end, resulting in a lower than expected level of trading activity since the year end. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult trading period caused by the pandemic.

Create published [\*Connect Create Change, Leading Collaborative Arts in Ireland \(2020–2025\)\*](#) in 2019, at a time of significant global change and in the firm belief that by working together, artists and communities can purposefully explore how collaborative arts engage in distinct, relevant and powerful ways with the urgent social, cultural and political issues of our times. This strategy provides a framework to support the ecology, resources and relationships that will develop discourse, policy and next practice.

#### Accounting Records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records 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 accounting records of the company are located at 2 Curved Street, Dublin 2.

#### Relevant Audit Information

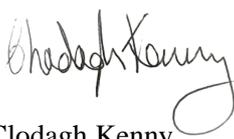
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

#### Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Compliant Accountant & Co., Registered Auditors / Statutory Auditors / Statutory Audit Firm, Accountants Row, Any County will continue in office.

This report was approved by the board of directors on 12 May 2020 and signed on behalf of the board by:



Clodagh Kenny

Director



Paul Johnson

Director

## **C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

### **DIRECTORS' REPORT**

#### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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 income and expenditure 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 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 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.

## **C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

### **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

#### **Opinion**

We have audited the financial statements of C.A.F.E. Limited for the financial year ended 31 December 2019 which comprise the income and expenditure account, statement of income and retained earnings, balance sheet, statement of cash flows and 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 31 December 2018 and of its profit 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 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 section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Supervisory Authority (“IAASA”) Ethical Standard, and the provisions available for small entities, in the circumstances set out in note [reference note as per 7 below to the financial statements], 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.

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.

## **C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

### **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

#### **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:

- 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, and 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 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 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 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 the management either intends to liquidate the 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

## C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

- 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.

#### 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 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.



Ultan McCarthy  
Statutory Auditor

For and on behalf of

Company Auditor 4U Limited  
Chartered Certified Accountants  
51 Fitzwilliam Square  
Dublin 2

12 May 2020

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

	Note	2019	2018
		€	€
<b>Turnover</b>	3.2	607,261	1,006,713
Gross surplus		607,261	1,006,713
Administrative expenses		(602,139)	(993,753)
<b>Operating surplus/(loss)</b>		5,122	12,960
Other interest payable and similar expenses		0	(2)
Loss before taxation		5,122	12,958
Tax on surplus/(loss)		-	
<b>Surplus for the financial year</b>		5,122	12,958

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenditure other than the results for the financial year as set out above.

	2019	2018
Surplus/(loss) for the financial year	5,122	12,958
<b>Retained earnings at the start of the financial year</b>	62,032	49,074
<b>Retained earnings at the end of the financial year</b>	67,154	62,032

*The notes on pages 19 to 23 form part of these financial statements*

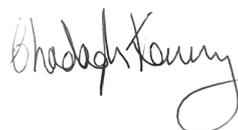
**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**BALANCE SHEET**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

	Note	2019 €	€	2018 €	€
<b>Fixed assets</b>					
Intangible assets	11	14,519		6,300	
Tangible assets	12	7,670		12,723	
			22,189		19,023
<b>Current assets</b>					
Debtors	13	28,140		126,964	
Cash at bank and in hand		202,430		318,003	
		230,569		444,967	
<b>Current liabilities</b>					
Creditors: falling due within one year	15	(185,605)		(401,958)	
<b>Net current assets</b>					
			44,964		43,009
Total assets less current liabilities			67,154		62,032
<b>Total Net assets</b>			<b>67,154</b>		<b>62,032</b>
<b>Capital and reserves</b>					
Income and expenditure account			67,154		62,032
<b>Members' funds</b>			<b>67,154</b>		<b>62,032</b>

These financial statements were approved by the board of directors on 12 May 2020 and signed on behalf of the board by:



Clodagh Kenny

Director



Paul Johnson

Director

*The notes on pages 19 to 23 form part of these financial statements*

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**CASHFLOW STATEMENT**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

	<b>2019</b>	2018
	€	€
<b>Cash flows from operating activities</b>		
Surplus for the financial year	5,122	12,958
<i>Adjustments for:</i>		
Depreciation of tangible assets	4,820	4,893
Depreciation of intangible assets	4,607	700
Interest payable and similar expenses		2
(Gain)/loss on disposal of tangible assets	(162)	
Accrued expenses/(income)	(3,191)	21,767
<i>Changes in:</i>		
Trade and other debtors	98,824	(20,978)
Trade and other creditors	(212,270)	98,062
Cash generated from operations	<u>(102,251)</u>	117,404
Interest paid		(2)
Interest received		
Net cash (used in)/from operating activities	<u>(102,251)</u>	<u>117,402</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(306)	(8,214)
Proceeds from sale of tangible assets	700	
Purchase of intangible assets	(12,826)	
Net cash used in investing activities	<u>(12,432)</u>	(8,214)
<b>Net increase/(decrease) in cash and cash equivalents</b>	(114,682)	109,188
<b>Cash and cash equivalents at beginning of financial year</b>	317,112	207,924
<b>Cash and cash equivalents at end of financial year</b>	<u>202,430</u>	<u>317,112</u>

# C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

#### 1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 2 Curved Street, Temple Bar, Dublin 2.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### 3. Accounting policies and measurement bases

##### 3.1 Basis of preparation

The financial statements have been prepared on the going concern basis, under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities measured at fair value through profit or loss.

The financial statements are prepared in Euro which is the functional currency of the entity.

##### 3.2 Turnover

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### 3.3 Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

##### 3.4 Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

- Intangible assets - 20% Straight Line Method

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### 3.5 Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

## **C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### **3.6 Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- Office equipment / fittings - 25% Straight Line Method
- IT / computer equipment - 25% Straight Line Method

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### **3.7 Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### **3.8 Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in the Statement of Income and Retained Earnings, with the exception of hedging instruments in a designated hedging relationship.

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

Any reversals of impairment are recognised in the Statement of Income and Retained Earnings immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital under the Companies Act 2014. The purpose and objects of the company are charitable in nature, as set out in its Constitution.

**5. Turnover**

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**6. Operating surplus**

Operating surplus is stated after charging/(crediting):

<b>Operating surplus / (loss) is stated after charging / (crediting):</b>	<b>2019</b>	2018
	€	€
Depreciation of tangible assets	4,820	4,893
Amortisation of intangible assets	4,607	700
(Gain)/loss on disposal of tangible assets	(162)	
Impairment of trade debtors	(3,575)	6,258
Fees payable for the audit of the financial statements	3,690	3,690

**7. Auditors remuneration**

	<b>2019</b>	2018
	€	€
Audit of the financial statements	3,690	3,690

**8. Staff costs**

The aggregate payroll costs incurred during the financial year were:

	<b>2019</b>	2018
	Number	Number
Administrative staff	8	6
	€	€
Wages and salaries	234,159	189,056
Social insurance costs	25,736	20,239
	259,895	209,295

In 2019 one employee was paid a salary of between €50,000 and €60,000. No employer pension contributions were made in the period.

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**9. Interest payable and similar expenses**

	<b>2019</b>	2018
	€	€
Loans and overdrafts from credit institutions	-	2

**10. Appropriations of retained earnings**

	<b>2019</b>	2018
	€	€
At the start of the financial year	62,032	49,074
Surplus/(deficit) for the financial year	5,122	12,958
At the end of the financial year	67,154	62,032

**11. Intangible assets**

<b>Intangible assets</b>	Digital Licence	Web Development	<b>Total</b>
<u>Cost</u>			€
At 1 January 2019	7,000		7,000
Additions		12,826	12,826
<b>At 31 December 2019</b>	7,000	12,826	19,826
<u>Amortisation</u>			€
At 1 January 2019	700		700
Charge for the financial year	1,400	3,206	4,606
<b>At 31 December 2019</b>	2,100	3,206	5,306
<u>Carrying amount</u>			
<b>At 31 December 2019</b>	<b>4,900</b>	<b>9,620</b>	<b>14,520</b>
At 31 December 2018	6,300	0	6,300

**12. Tangible fixed assets**

	IT Equipment	Office Fixtures & Fittings	<b>Total</b>
<u>Cost</u>	€	€	€
At 1 January 2019	27,937	2,472	30,409
Additions		306	306
Disposals	(861)		(861)
<b>At 31 December 2019</b>	27,076	2,778	29,854
<u>Depreciation</u>			
At 1 January 2019	16,016	1,670	17,686
Charge for the financial year	4,144	675	4,820
Disposals	(323)		(323)
<b>At 31 December 2019</b>	19,838	2,345	22,183
<u>Carrying amount</u>			
<b>At 31 December 2019</b>	<b>7,238</b>	<b>432</b>	<b>7,670</b>
At 31 December 2018	11,921	802	12,723

**C.A.F.E. COMPANY LIMITED BY GUARANTEE T/A CREATE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**13. Debtors**

	<b>2019</b>	2018
	€	€
Trade debtors	24,064	110,655
Prepayments	4,076	16,309
	<u>28,140</u>	<u>126,964</u>

**14. Cash and cash equivalents**

	<b>2019</b>	2018
	€	€
	<u>202,430</u>	<u>317,112</u>

**15. Creditors: amounts falling due within one year**

	<b>2019</b>	2018
	€	€
Trade creditors	105,973	289,819
Other creditors	(9,041)	(6,125)
PAYE and social insurance	5,474	2,339
Accruals	39,598	42,789
Deferred income	43,601	72,244
	<u>185,605</u>	<u>401,066</u>

**16. Capital Grants**

The company has confirmation of ACCESS II funding of €299,500 from the Department of Culture, Heritage & Gaeltacht. This funding was utilised to provide matching funding to the CAPP Programme. At 31<sup>st</sup> December 2019, funds of €155,865 had been claimed and taken into income.

The company has confirmation of Arts Council capital funding in the amount of IR£150,000 (€190,460), now under the aegis of the Department of Culture, Heritage & Gaeltacht. This funding has not yet been utilised by the company.

**17. Events after the end of the reporting period**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with other countries, the Irish government introduced restrictions on gatherings and movements of people to halt its spread. Much of commercial and social life has been suspended to aid the measures. In March, following public health advice, a decision was taken to activate remote working for all employees. While this has resulted in the company remaining operational, there has been a reduction in trading levels as a result of Covid-19. The directors are confident that the company will be fully operational once the restrictions are lifted.

**18. Provisions available for Small Entities**

In common with many other businesses of our size and nature, we engage our auditors to assist with the preparation of the financial statements which are compliant with financial reporting standards.

**19. Approval of financial statements**

The board of directors approved these financial statements for issue on 12 May 2020.