



COELIAC SOCIETY OF IRELAND  
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT  
AND STATUTORY FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

Charity Number: 7484  
Charity Registration Number: 20016548  
Company Number: 367017

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## Company Information

<b>Registered Name of the Organisation</b>	Coeliac Society of Ireland Company Limited by Guarantee	
<b>Legal Structure of the Organisation</b>	Company Limited by Guarantee	
<b>CHY (Revenue) Number</b>	7484	
<b>Company Registered Number</b>	367017	
<b>Registered Charity Number (CRA)</b>	20016548	
<b>Address of Registered office</b>	Dolcan House 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6	
<b>Trustees</b>	Niall Kavanagh Darren Harris Mattie O'Grady Professor Nicholas Kennedy Richelle Flanagan Aileen Markey (resigned 06-01-2020) Denis O'Riordan (resigned 17-09-2020) Patrick Magee (resigned 17-09-2020) Laura Daly (resigned 17-09-2020) Margaret Escott (resigned 17-09-2020) Tracey Dollard (resigned 17-09-2020)	
<b>Chairperson</b>	Niall Kavanagh (appointed 01-01-2020)	
<b>President</b>	Professor Nicholas Kennedy	
<b>Company Secretary</b>	Margaret Escott (resigned 6 <sup>th</sup> Jan 2020) Tracey Dollard (resigned 17 <sup>th</sup> Sep 2020) Trish Ledwidge (appointed 21 <sup>st</sup> Sep 2020)	
<b>Treasurer</b>	Laura Daly (resigned 17 <sup>th</sup> Sep 2020)	
<b>Chief Executive Officer</b>	Gill Brennan	
<b>Independent Auditor</b>	Roberts Nathan Business Advisors, Audit & Tax 9 Exchange Place, International Financial Services Centre, Dublin 1, Ireland D01 X8H2	
<b>Principal Bankers</b>	Bank of Ireland Smithfield Dublin 7	KBC Bank Ireland plc. Sandwith Street Dublin 2
<b>Solicitors</b>	Mason Hayes & Curran South Bank House, Barrow St, Dublin 4	

## Trustees' Report

The Trustees present an annual report and statutory financial statements of the Coeliac Society of Ireland Company Limited by Guarantee (the Society) for the year ended 31 December 2020.

The Trustees confirm that the annual report and statutory financial statements of the company comply with the current statutory requirements. The Society is committed to operating to the best practice standards for governance and reporting, specifically:

✓	Annual Trustees' report and financial statements produced in accordance with the Statement of Recommended Practice (SORP) and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the requirements of the Companies Act 2014.
✓	On the Adoption Journey for the Governance Code for Community, Voluntary and Charitable Organisations
✓	Signed up to Statement of Guiding Principles for Fundraising in Ireland

### Charitable objectives and activities

The Society is the national charity and leading voice in Ireland for people living with coeliac disease. We provide information and support on coeliac disease and advocate for our members on a national level. Our objectives and activities are outlined in detail below.

### Principal Risks and Uncertainties

The majority of the Society's income comes from membership fees and fundraising, and the future viability of the Society is primarily dependent on continuing membership renewals and new memberships.

In terms of liquidity and cash flow risk, the Society ensures that sufficient reserves are available either from cash reserves or future cash flows to ensure all obligations can be met as and when they fall due.

### Structure, Governance and Management

The Society is a charity and a company limited by guarantee not having a share capital, registered in Dublin, Ireland and with a registered office at Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6.

The Society is governed under a Constitution and is a registered charity (CHY No.: 7484, Registered Charity No.: 20016548). The Society's goals and approaches are guided by its charitable objectives as laid out in these documents.

The members of the Society elect the Board of Trustees (the Board) as listed on page 4. In the event of the Society being wound up, the liability in respect of the guarantee is limited to €1 per member of the Society.

The management of the Society is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. The Board has overall responsibility for the strategic development of the Society in close liaison with the Chief Executive Officer and the Management Team. All Trustees give their time voluntarily and receive no benefits from the Society.

Niall Kavanagh is the current Chairperson, appointed 1<sup>st</sup> January 2020; Aileen Markey was chairperson up until completion of her term on 1<sup>st</sup> January 2020; Laura Daly was Treasurer up until her resignation on 17<sup>th</sup> September 2020 and Tracey Dollard was Company Secretary until her resignation on 17<sup>th</sup> September 2020. Trish Ledwidge is Head of Finance and Company Secretary as of 21<sup>st</sup> September 2020. Gill Brennan is Chief Executive Officer.

The Board is responsible for providing leadership, setting strategy and ensuring control. In 2020 the board comprised of ten non-executive Trustees.

There is an effort to ensure that the needs of the Society are appropriately reflected through the diversity of the collective skill set of the Trustees. In the event of skills being lost due to retirements, individuals are approached to offer themselves for election, the position is advertised on charity sector websites such as boardmatch.ie and volunteer.ie and members are encouraged to submit expressions of interest.

The Trustees are committed to maintaining the highest standards of good governance and believe this is a vital element in safeguarding the excellent operation of the Society's activities. In 2015 the Board began the journey toward full compliance with the Governance Code for Community, Voluntary and Charitable Organisations and in 2020 became fully compliant.

With a clear division of responsibility, the Board controls majority decisions under a formal schedule of matters reserved to the Board for decision, while the Chief Executive Officer is responsible for devising strategy and policy within the authority delegated to her by the Board. There is a comprehensive process for reporting management information to the Board. The Board meets regularly as required and in 2020, despite the restrictions imposed nationally and globally as a result of the Covid-19 pandemic, met four times.

On appointment, Trustees receive a formal induction programme and are provided with comprehensive briefing documents designed to familiarise them with the Society's operations, management and governance structures. All Trustees are appointed for a two-year term, subject to re-election at the end of each term for a maximum of three consecutive terms.

### Board Attendance 2020

Board attendance averaged 100% over the course of the year, based on attendance eligibility following resignations of existing Trustees and prior to appointment of new Trustees. There were five (5) resignations from the Board over the course of the year and no new appointments ratified.

Name	08/02/2020	27/06/2020	17/09/2020	07/11/2020	Total Attendance
Niall Kavanagh	✓	✓	✓	✓	100% of eligible
Dr Nick Kennedy	✓	✓	✓	✓	100% of eligible
Richelle Flanagan	✓	✓	✓	✓	100% of eligible
Darren Harris	✓	✓	✓	✓	100% of eligible
Mattie O'Grady	✓	✓	✓	✓	100% of eligible
Meg Escott	✓	✓	Resigned 17 <sup>th</sup> Sept 2020		100% of eligible
Patrick Magee	✓	✓	Resigned 17 <sup>th</sup> Sept 2020		100% of eligible
Denis O'Riordan	✓	✓	Resigned 17 <sup>th</sup> Sept 2020		100% of eligible
Laura Daly	✓	✓	Resigned 17 <sup>th</sup> Sept 2020		100% of eligible
Tracey Dollard	✓	✓	Resigned 17 <sup>th</sup> Sept 2020		100% of eligible

### Board Committee Working Groups

Board Committee Working Groups are established in accordance with standards of good practice to support the Board. Each committee is set up with specific terms of references and there is in place a mechanism for reporting to the Board.

Membership of the working group committees includes a Director, the Chief Executive Officer, nominated Society Staff (where relevant) and other Trustees and Volunteers (where relevant).

The Chairperson of the Society is a member ex-officio of all Board Committees and attends meetings as required. In 2020, due to the Covid-19 pandemic and subsequent government restrictions it was not possible for all sub-committees to meet during the year. The following sub-committees were in place during 2020:

Clinical Advisory & Research Committee	Richelle Flanagan - Chair Professor Nicholas Kennedy Professor Alfonso Rodriguez Herrera Dr Valerie Byrnes Dr Stella Burska Maeve Tuohy Emer O'Toole Sarah Keogh Sarah Kiernan CEO
Food Advisory & Research Committee	Denis O'Riordan – Chair (resigned 17 <sup>th</sup> Sep 2020) Darren Harris Therese Moore (resigned July 2020) Andrea Murray CEO
Member Services Committee	Mattie O'Grady – Chair David Cooney Jennifer Morrow Janice Boylan CEO
ICT Committee	Patrick Magee – Chair (resigned 17 <sup>th</sup> Sep 2020) Meg Escott (resigned 17 <sup>th</sup> Sep 2020) David Cooney CEO
Finance & HR Committee	Laura Daly – Chair (resigned 17 <sup>th</sup> Sep 2020) Aileen Markey (resigned 6 <sup>th</sup> Jan 2020) Tracy Dollard (resigned 17 <sup>th</sup> Sep 2020) CEO
Governance Committee	Meg Escott – Chair (resigned 17 <sup>th</sup> Sep 2020) Niall Kavanagh Aileen Markey (resigned 6 <sup>th</sup> Jan 2020) Laura Daly (resigned 17 <sup>th</sup> Sep 2020) Marie Twomey Janice Boylan CEO

### Charities Governance Code

On 7 November 2018, the Charities Regulator launched the Charities Governance Code, which sets out the minimum standards, which members of the board of an Irish registered charity must comply with. The Code sets out the 32 core standards that all charities should meet when putting the principles into action. It also contains 17 additional standards that reflect best practice for charities with high levels of income and/or complex organisational and funding structures and/or significant numbers of employees. The Charities regulator had set 2019 as a year of learning and preparation for charities, with 2020 to be the first year that Irish registered charities are expected to comply with the Code and 2021 to be the first year that Irish registered charities are expected to report on their compliance with the Code. The Society reviewed its obligation under the Code and has adhered to the timeline set by the Charities Regulator regarding implementation and will be ready to fully report under the Code in 2021.

### Role of the Chief Executive Officer

The Chief Executive Officer (CEO) works with the Chairperson to ensure that the Board formulates and regularly reviews the Society's mission and strategic plan and to provide the Board with the information necessary to review annual plans and targets. The role also includes promoting the Society externally, staff leadership, management and administration of the Society in the execution of the Board's policies. The current CEO's annual salary is €60,000. Performance is reviewed annually, based on details outlined above, for achievement and compliance.

## Objectives & Activities

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### What is Coeliac Disease?

Coeliac disease is an auto-immune disease which prevents those affected from digesting gluten - a protein found in wheat, barley and rye. Gluten is a common ingredient in many foods that people consume every day, including bread, pasta, gravy, soy sauce and beer. The disease can manifest itself at any stage in a person's lifetime, and an estimated 1% of the population (49,839 in Ireland) are affected. Non-coeliac gluten sensitivity is estimated to affect up to 7.5% of the population (373,790 in Ireland).

Symptoms include abdominal pain, recurring mouth-ulcers, weight-loss, vomiting and diarrhoea. If untreated, coeliac disease can affect fertility, lead to other health conditions such as osteoporosis and cancer - ongoing inflammation and damage to the gut from ingesting gluten increases the need for continuing tissue repair which substantially increases the risk of lymphoma in the small bowel.

### The Work We Do

Our mission is to make Ireland a better place to live for people with coeliac disease. We provide information and support; awareness, education and improved product availability to ensure enriched quality of life for those diagnosed as coeliac or on a strict gluten-free diet for medical reasons.

### Membership

As a membership organisation, our members are at the core of all we do, improving their quality of life and supporting their optimum health. The only treatment for coeliac disease is a strict gluten free diet; through membership we make maintaining a healthy gluten free diet as easy as possible. The Society employs two Technical Food Managers and a consultant Dietitian who ensure we can provide accurate details of gluten free products that are safe for coeliacs and answer food related queries as they arise. Below are the key supports we provided to our members throughout 2019:

- **Food List** – All members of the Society receive an annual food list detailing the wide variety of gluten free products available on the Irish market, members receive updates to this list throughout the year as new products become available and other products change their gluten free status. Seasonal lists including an Easter, Halloween and Christmas goodies list are also provided to members.
- **Online Support** – The coeliac.ie website has a dedicated member's area. In this section members can gain peer support through our forum, post a question or ask advice of their fellow members. The section also contains additions and deletions to the food list and gluten free recipes.
- **Help Line Support** – Our membership team provide daily support to our members and potential members. Many queries relate to the gluten free status of certain products. Our Technical Food Managers follow up directly with manufacturers for a full response.
- **Member Communication** – Members receive a monthly e-zine from the Society featuring details of upcoming events, recipes and product information. Regular social media posts and emails update our members to new content available via our website for information and download.
- **Dietitian Clinics** – The Society holds regular Dietitian Clinics available to both members and non-members of the Society. In 2020 despite the impact on face-to-face meetings as a result of the Covid-19 pandemic, we were still able to provide 53 virtual clinics to help and guide members and non-members with managing their gluten free diet. With increased pressure on Community Dietitians this is swift way for both newly diagnosed and persons living with CD to access an CORU registered dietitian for support with their diet and well-being, while at the same time helping to alleviate the pressure on the HSE.
- **Local Support Groups** – Unfortunately the Covid-19 pandemic caused the cessation of local groups to meet and in one instance disband (Cork Coeliac Support Group). However, 2020 also provided the opportunity to review the support these regional groups receive from CSI head office. As a result, as Ireland rolls out its vaccination programme in 2021, CSI will be setting in motion a more robust support network for enhanced regional meet-up groups for coeliacs and gluten intolerant citizens across the country.

### Partnership Development

The Society works to develop mutually beneficial partnerships with a variety of individuals and organisations, including the suppliers, manufacturers and retailers of gluten free products, to increase awareness of their availability to our members and to work together to help fund and support the work of the Society.

### Advocacy

The Society seeks to represent and speak on behalf of all those with coeliac disease or following a gluten free diet for medical reasons in Ireland. We work closely with medical professionals, such as general practitioners and pharmacists, as well as with the dietetic community. We also represent our members' interest at a political level, communicating their concerns to interested parties.

## Achievements and Performance in 2020

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What can one say about 2020 that has not already been said already in the months since March of this fateful year? Unprecedented, extraordinary, challenging. The Coeliac Society of Ireland entered the second decade of the new millennium with excitement and optimism as we looked forward to celebrating our Golden Jubilee celebrations. The Society was founded in 1970 and we planned to celebrate our fiftieth birthday with events across the country with members present and past, celebrating the work achieved by the Society over the previous fifty years and with a strong focus on what the Society wanted to achieve in the coming years.

The announcement in March 2020 of a global pandemic and the subsequent curtailment of movement, meetings, events and indeed socialising at all seemed to curtail all our plans for the coming year. Fortunately, as is the case every year, during January and February 2020 we focused on the production and distribution of book format of our Annual Food List. In 2020 the "Food List 2020" book featured over 7,500 products covering over 460 food brands, and continued to retain its status as "The Bible" in relation to the listing of gluten free foods available in retail shops and supermarkets in Ireland. Thankfully our distribution was achieved in late February/early March 2020, before the Taoiseach and Irish Government placed the country into the first of several countrywide lockdowns due to the Covid-19 Pandemic.

When Government issued the first "stay-at-home" order on the 27<sup>th</sup> March 2020, we asked ourselves how best we can help our members, and in particular we were concerned about our members who were told to cocoon. Building on our strong relationship with well-known gluten free food brand, Promise Gluten Free, we worked together to supply free care packages to all of members cocooning on Government advise. With the support of our strong partner, we distributed over 400 care packages to this cohort of our membership. We had tremendous feedback from very grateful members and the story was picked up in several online media channels.

We continued to offer as much support and advice as we could, via our website, e-mail, and social media channels, and by more traditional routes such as telephone and post. The latter element was made all the more challenging as the entire Society office was now working remotely from kitchen tables and bedrooms! Yet as with every grey cloud comes a silver lining.

In April 2020 with practically the entire Irish population working or learning from home it was decided to ramp up our digital offerings and actively strengthen our channels for communicating with our members. Our first foray into the world of online seminars and conferences was with our Annual Awareness Week in 2020 (11-16 May), kindly supported by Promise Gluten Free. "Grow With Us" was the theme for Awareness Week 2020, where we focused on the great work the Society had been doing over the previous fifty years and how even in the event of complete societal shut-down we could still be there for our members.

The main focus of the week was our Online Gluten Free Tea Party which had 95 engaged and happy attendees on the Thursday of Awareness Week. We also ran a Ready Steady Cook competition where we encouraged our members to create a novel 'lockdown' creation and post it online which resulted in a lot of engagement and positive messaging across our social media channels. #ReadySteadyCook was a trending hashtag during the week and resulted in our engagement on Twitter being up 196.6% in May 2020. We also had great engagement across Irish broadcast media with a total of 109 mentions across media over the week. We had 4,516 new visitors to [www.coeliac.ie](http://www.coeliac.ie) and a subsequent uptick in membership. This was encouraging in the face of the prevailing social and economic uncertainty surrounding the country at the time. With the initial novelty of the entire country being at home and having to cook for themselves, we experienced a surge in popularity toward our online 1-minute dietetic tips videos delivered by our in-house consultant dietitian Sarah Keogh. These videos were viewed a massive 14,000 times over the course of the month of May 2020.

Using the momentum of the popularity of the dietetic videos we asked Sarah to run a Facebook Live event in June 2020 focusing on Bone Health & Osteoporosis. This was viewed over 2000 times on Facebook and was also shared in the June 2020 Coeliac News Online. In the same ezine we highlighted a new voice for junior coeliacs, "The Gluten Free Adventurer" aka Aoibheann Austin, from Beaumont, Co. Dublin who set up her own YouTube channel in 2020. After being diagnosed as a coeliac at age eight, Aoibheann started her own YouTube channel, "The Gluten Free Adventurer," as a way to own her diagnosis and document her journey into gluten-free cooking. From BBQ steaks and chicken wings to apple crumble and chocolate lava puddings, she's tackled everything in her videos. She was so popular that we asked her to join us virtually and hosted a cooking demo in our first virtual Gluten Free Living Show in October 2020.

In July of 2020 we launched our new website which included a new section for our members where they could access a PDF version of the Food List, get instant updates on new additions and deletions to the Food List as well as download and have access to member rewards and discounts. The new website was a success for us with over 77% of visits during July 2020 from new visitors. Again, we experienced a spike in numbers joining which we felt reflected well on the easier to navigate joining process and website.

As alluded to above, in September we began the promotion of our first virtual Gluten Free Living Show. Due to Government restrictions we could not hold a physical show, but with the support of our retail partners SuperValu who sponsored the Show for 2020, we reimagined the event into a week long programme of online seminars, lectures and virtual activities which took place over the week of October 12 – 16 2020. During the week we had 12 live seminars and over €2,000 worth of hampers and prizes to win. Over 3,000 people registered for the Show over the week, with almost 1,200 logging in for the live events, and an additional 2000 viewing the recordings later on-demand. The star of the week was our cooking demonstration with SuperValu celebrity chef Kevin Dundon where we had almost 350 live viewers on the day!

Our annual attendance at the Association of European Coeliac Societies was also a virtual affair in 2020. The General Annual Meeting was held over the week of 28<sup>th</sup> Sep – 3<sup>rd</sup> Oct and it was a great opportunity to hear how the year had gone for our partner organisations in Europe. We contributed to workshops on improving the Crossed-Grain Trademark and AOECs Standard for glute-free food production in Europe as well as hearing about new developments in gluten-free food testing and collaboration with the Codex Alimentarius the collection of standards, guidelines and codes of practice adopted by the Codex Alimentarius Commission established by FAO and WHO to protect consumer health and promote fair practices in food trade.

In late-October 2020 we also were delighted that our collaboration with the Irish College of General Practitioners (ICGP) on the Guidelines for the Diagnosis and Management of Coeliac Disease in Adults were released to GPs across the country. Given the year that it was with so many GPs fighting the Covid-19 Pandemic on the front line we were delighted to see these important updated guidelines made available to them virtually. We aim to start working with the ICGP on the development of similar guidelines for paediatric care as soon as possible.

In October we also made the difficult decision to leave our first home and our office among the charities that populate the Carmichael Centre, in Dublin 7. Having been one of the founding members of the Carmichael Centre, it was a difficult decision, but with working from home featuring in our strategic plans for the future development of the Society it was felt to be the right decision for the operations team. We cannot thank the staff and teams in the Carmichael Centre for their support, good will and partnership over the last three decades and wish them all well for the future.

As ever we rounded out the year with perennial favourite among our members, our Gluten Free Christmas Hub and Annual Raffle. This year we were delighted to have the Hub sponsored by Aldi, from the 23<sup>rd</sup> Nov 2020 to Jan 6<sup>th</sup>, 2021. Almost 26,500 people viewed the Christmas Hub which included top tips for cooking the Christmas period and seasonal recipes from Aldi. Our first virtual raffle was a huge success, thanks as always to the generosity of our members and our food partners.

It was a bright end to what had been a significantly challenging year for the Society, and it was the positivity and support we received from the fantastic membership base that we have that certainly helped us through 2020. It is this strong and loyal membership base that has helped shape our strategy for the next three years. In 2021 we will launch our new three-year strategy, “Eat Well, Live Well” as we embark on our goal to make Ireland the best place in the world to live gluten-free. This living document outlines six key strategic objectives that we believe will support, empower, educate and inspire those having to live a gluten-free life every day in Ireland no matter what age or what economic status.

We are very proud of the time and effort gone into this new three-year strategy and are determined to meet all of our key performance indicators to achieving the strategic objectives within it by the end of 2023. We have lofty but realistic ambitions and believe with the strength of our members behind us we will become a significant driver of positive change in relation to the provision of care for coeliac and gluten intolerant patients across our healthcare sector and in relation to the development of nutritionally beneficial gluten-free food choices from our food and drinks sector. Ireland is already a renowned food destination, but only for some. We want to make Ireland the best place in the world not just to visit as a gluten free traveller but also to make it for all persons the best place in the world to live gluten-free.

## Financial Review 2020

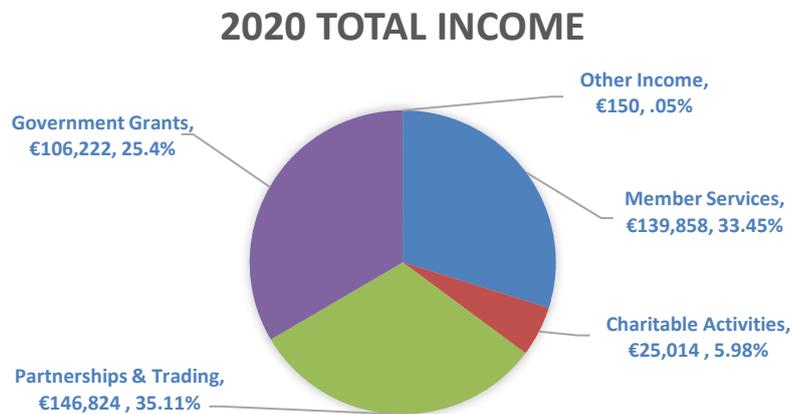
### Review of 2020 Financial Year

During 2020 the Society attempted to continue the growth phase undertaken in 2019. Despite the challenges posed by moving the entire administrative and executive team to remote working, the Society delivered a new website and significant digital offerings to its members. These efforts will be continued into 2021 with the launch of a new smart phone app for Society members, placing many of the day-to-day services such as our food list and health and well-being tips in the palm of member's hands via their smart phones. Enormous efficiencies were undertaken to ensure the smooth transition to remote working during 2020 with the result being a growth in net assets by year end. This increase in net assets will be used in 2021 to develop and deliver the new Minding Me, Gluten Free smart phone app as well as enhance and strengthen our food advisory services to members. The new services for our members will enable us to continue to expand all areas of our work in 2021 as we work to further increase awareness of coeliac disease.

As detailed in the financial charts below our total income for 2020 was €418,068 (2019: €437,120) and expenditure was €402,263 (2019: €427,216) resulting to a surplus of €15,805 (2019: surplus €9,904) before investment income.

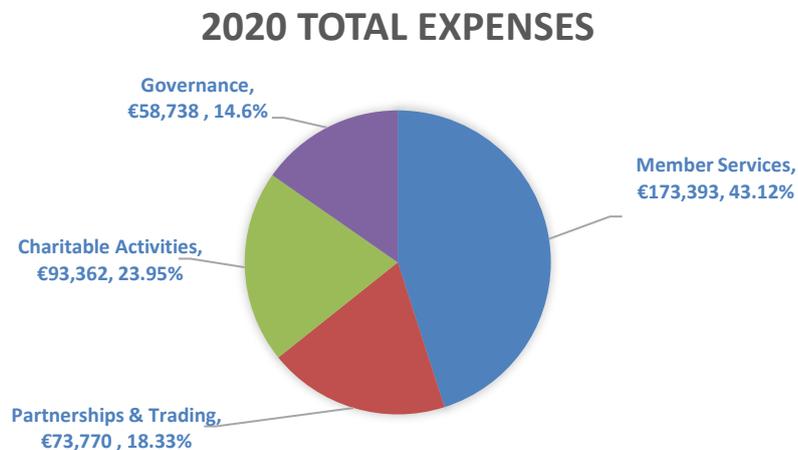
### Income

Total income for 2020 was €418,068 comprised of the following:



### Expenditure

Total Expenditure for 2020 was €402,263 comprised of the following:



Our initial 2020 planned activities were put into monetary context and the initial 2020 budget was approved by the Board with a projected total income of €424,041 and total expenditure of €417,146 leaving us with an expected surplus of €6,895.

The declaration by the World Health Organisation (WHO) of the outbreak of a worldwide virus pandemic in 11<sup>th</sup> March 2020 and the subsequent Irish Government announcement on the 27<sup>th</sup> March of a national “stay-at-home” order meant that the Society had to radically and quickly reassess its strategy and budget for 2020. It was forecast that the Society would experience a 30% drop in income for 2020 and a 24% drop in expenditure through staff redundancy and other cost-saving measures.

A new Covid-19 Budget was agreed by the Board of Directors now reforecasting income at €376,354 and expenditure at €410,911

As the year progressed and a tighter hold was taken on expenditure, the Government assisted via the Temporary Wage Subsidy Scheme and membership uptake was stronger than forecast. Consequently, when the 2020 Budget was reviewed and adjusted, the actual financial performance for 2020 was less negative than originally re-forecasted.

2020 Income & Expenditure	2020 Budget Reforecast	2020 Actual	Variance	
Total Income	€376,354	€418,068	€41,714	+11.1%
Total Expenditure	€410,911	€402,263	-€8,648	-2.1%
Surplus / (Deficit)	-€34,557	€15,805	€50,362	+145.7%

A very prudent approach was taken to cash management during 2020 as the Ireland moved through societal and economic lockdowns with each new wave of the virus pandemic. As a result, the Society did not have the opportunity to use the positive financial result to full effect in 2020. A proposal was put to the Board in late 2020 to accept a new three-year strategic plan for the Society which will use in the best interests of our members the positive financial outcome from 2020 to deliver new member services during the lifetime of the new three-year strategy.

### Risk Management

The Board recognises and regularly reviews the major risks to which the Society could be exposed. A risk register is reviewed regularly with regards to staff, reputation, governance, ICT, food list information and partnerships with gluten free food producers, suppliers and retailers, as well as other risks that might affect the quality of service delivered to all stakeholders.

The Trustees are satisfied that policies and procedures are in place to mitigate exposure to major risks. Internally, control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety as well as a consistent quality of delivery for all operational aspects of the Society. In 2020, these policies and procedures were periodically reviewed to ensure that they continue to meet the Society’s requirements.

In terms of liquidity and cash flow risk, the company ensures that sufficient resources are available either from cash reserves or future cash flows to ensure all obligations can be met as and when they fall due.

### Reserves and Investment

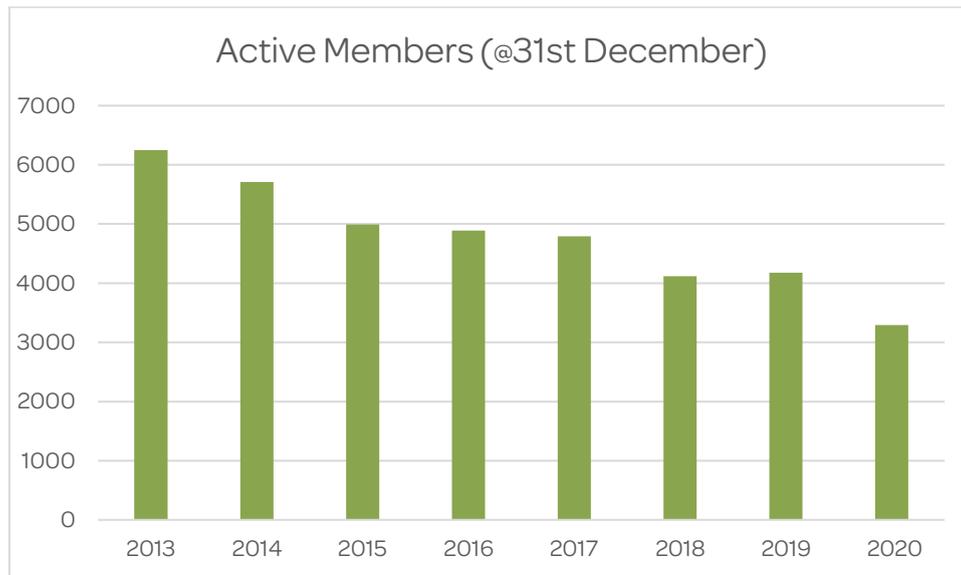
The management of continuity risks for charities is a legitimate reason to hold reserves and the Society needs a certain level of reserves to protect the sustainability of its operations. The Board of Trustees, having regard to the liquidity requirement of its operations, has agreed that the current level of reserves for 2020, being €251,850 (2019: €236,045), is equivalent to six months of expenditure. A review of the Reserves Policy for the Society was also undertaken in 2020 and this policy has been changed, with oversight from the auditors. The new Reserves Policy will take effect from 2021.

### Investment Policy

We have continued to maintain a prudent investment approach throughout 2020 in line with the Board’s policy to keep our members’ money only in an investment vehicle with a capital guarantee. Hence all reserve funds were invested in short-term deposits providing a market rate of interest.

### Membership

Our annual membership, as well as being a core element of our mission, remains a significant source of our income, representing 29.85% of all funding.



The chart above clearly shows the decline in membership in the past eight years. Whilst the Society continues to campaign and advocate for increased awareness this does not always translate directly to increased membership numbers. Continued efforts are being made to slow down the decline through the introduction of new incentives for both new members and existing or lapsed members.

We continue to support and equip all our members, wherever they may be in terms of adapting to their diagnosis. Some long-standing members now feel that they have a grasp of everyday living with coeliac disease and no longer need the same level of support that they required when they were initially diagnosed, so we seek to assist them as best we can. Newly diagnosed members can be offered a different set of supports to help them adapt to their new dietary requirements.

Overall, the Society has ambitious goals (both in the short-term and the long-term) that can only be achieved with the continued loyalty and support of our members. The Society is extremely grateful for this support, and it is something we do not take for granted. Our mission is, and remains, to make Ireland a better place to live for people with coeliac disease and we firmly believe that together, we are stronger.

## Future Developments

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The Coeliac Society of Ireland was fifty years old in 2020. However, while this year started brightly with a view to several projects both being launched and built upon, the global Covid-19 pandemic presented challenges for 2020 and beyond. Our priority for 2020 was to ensure the survival and viability of the Society and to meet its charitable aims as best we could in what were exceptional and unforeseen circumstances.

The first major change for most businesses and charities in 2020 was the immediate and sudden switch to all staff working from home. Unfortunately, this did not also translate into not having to pay rent for office space, so the decision was made in late 2020 to give up our lease on our office in the Carmichael Centre in Dublin 7. This decision was not made lightly, but with no defined end to working at home in sight as a result of several Government directives, it made sense to divert these finances to better serve our members' needs in 2021. Having been one of the founding charities in the Carmichael Centre it was not a decision made lightly, but it will not be the end of our relationship with the team there.

This does not mean that the charity will continue to be a "working from home" team. We plan to return to an office environment in late 2021. We are exploring a hybrid work/life model that suits our office team and still meets the needs of our members. We have identified a new office location in west Dublin that will enable us to have our new offices there but also offers a small street facing retail space at the front of the office. This is a new departure for the Society and one we believe will become a destination shopping location for our members. We plan to promote and highlight new gluten-free food producers who might not necessarily have the opportunity to get in front of their key customers. The new location will also enable us to hold cookery demonstrations, seminars and of course our dietetic clinics. It is a bold and exciting new departure for the Society, but one we believe we have to make if we are to be more visible in the community as we push to make Ireland the best country in the world to live gluten free.

Building on the enormous digital developments made during the latter half of 2020, we are planning on launching our new smart phone for both the iOS and Android systems in mid-2021. The "Minding Me, Gluten Free" app will include a barcode scanner which will tell users if the product they wish to buy is in our bespoke food list. In keeping with the community ethos, we have developed in the Society we have also included in the app the ability for our members to upload the details of new products and foods they come across as they shop. Our food team will then investigate the product to determine if it can be included in our food list, and if it can then be added to the app. The app though is so much more than just a barcode scanner. It will include recipes, special offers, shopping lists and of course immediate notifications so we can tell all those using it about new products, unsafe products, latest news and upcoming events being held by the Society. We are very excited about this new service for members and believe it will be a vital tool in helping them as they live every day gluten free.

Membership is at the core of everything we do as it is their needs that we serve. With that in mind the Society is exploring how we can offer a more encompassing service for all members no matter what stage they are at in their gluten free journey. In 2021 we hope to offer more dietetic clinics in an effort to both meet the demand of members as well as help take pressure away from an already overburdened health system. In addition, we want to start offering food advice with a dedicated chef and kitchen expert. On initial diagnosis it can be so daunting as to know where to start and what to do, so we believe having both a dietitian and a chef on hand for our members can help to alleviate some of the worry and concern. For members further along in their gluten-free life, our chef and dietitian can make their food journeys more exciting and fun! We hope to help mix it up a bit for this cohort of our members! Given that cooking at home has exploded during the pandemic we believe that this is a fabulous opportunity to help our members liven up their diets and reinvigorate their taste palates!

We also understand that no two journeys are the same for people living with coeliac disease or non-coeliac gluten intolerance. For some it is a nightmare and every day is a challenge. We took the time to listen to our members and realised that anxiety is a common thread for all having to live the gluten free life. For that reason, as part of our new wrap around service we will be working with a consulting psychologist to offer

supported mental health sessions for all members. A diagnosis is life changing not just for the person affected but for their families. At the Coeliac Society we want to help them as much as we can and we believe by providing this wrap around service of dietitian, psychologist and chef we are living up to our mission and values to make Ireland the best country in the world to live gluten free.

We know from speaking with our members that eating out remains a challenge for many and handing over responsibility for food to a stranger can be daunting. It was with this in mind that we launched the Coeliac Society of Ireland's Eating Out Program in May 2019. This program proudly supported by the Restaurants Association of Ireland was gaining traction across the industry before Covid-19 hit. The program was put on hold during 2020 but we have spent the time working on developing bespoke Society endorsed Catering Training for restaurants, canteens, cafeterias and public kitchens. As the hospitality sector begins to recover from the turmoil of 2020, the Society will be there to help them enhance and deliver dining out of home experiences safe for our members and all who need to live a gluten free life. We plan to work on Gluten Free Eating Out Trails which will highlight restaurants and cafes along Ireland's Wild Atlantic Way, Hidden Heartlands and Ancient East to help both rebuild this important sector of the Irish economy and instil confidence for coeliacs and those living with gluten intolerance, that Ireland is not only an island of culinary excellence but it is truly the best place in the world to live gluten free.

Our efforts to undertake more advocacy and building awareness of coeliac disease will include renewed engagement with political representatives who may be able to assist the Society in communicating our needs and those of our members at Government level. This advocacy will be strengthened as we look in 2021 to build Ireland's first register of people living with coeliac disease and gluten intolerance. We already have a huge database of information that we believe can be used to begin this register, but for it to grow and develop we need the buy in of Irish GPs. The first step on this journey will be setting up alerts to test for coeliac disease in patients presenting with a common set of symptoms as well as another alert for family members to get tested. We are doing this in partnership with Clanwilliam Healthcare who provide almost 90% of the software used in GP practices country wide. This alert system will go live in April 2021. This project formed part of our "Think – Test – Treat" awareness campaign that we ran during 2020 for medical professionals, specifically general practitioners and pharmacists. With as many as 75% of all people with coeliac disease in Ireland undiagnosed, it is hoped that these alerts will help increase the rate of diagnosis, thus improving patient care and taking pressure off the health service.

<b>Irish Population 2021</b>	4,982,907	
<b>1% Coeliac</b>	49,829	
<b>Approx. Diagnosed (estimated)</b>	12,000	24% of 1%
<b>Num. Undiagnosed</b>	37,829	76% of 1%
<b>8% NCGS</b>	398,633	
* it is estimated 7.5-8% of the Irish population is thought to be suffering from non-coeliac gluten sensitivity <sup>1</sup>		

Our work with the retail sector will continue to expand, with close partnerships to be developed with retail groups and with the suppliers and manufacturers of gluten free products. We will be seeking a commitment from retailers to stock at least one gluten free option in a core basket of grocery categories, to make shopping as easy as possible for our members.

During 2020 the Society saw an opportunity to go "forward to better". We took the time during to look at where we had come from and where we wanted the Society to go in the coming fifty years. We listened to our members and formulated a new strategy for the Society for 2021-2023 called "Eat Well, Live Well". This strategy aims to marry our vision of making Ireland the best place in the world to live gluten free while delivering on our mission to support, empower, educate and inspire those living a gluten free life every day.

This strategy has the following goals:

- To work towards increasing diagnosis rates and the establishment of a national coeliac disease

<sup>1</sup> Molina-Infante J, Santolaria S, Sanders DS, Fernández-Bañares F (May 2015). "Systematic review: noncoeliac gluten sensitivity". *Aliment Pharmacol Ther* (Review). 41 (9): 807–20

- register
- To work with the HSE to train dietitians in the identification and management of coeliac disease in a community healthcare setting
  - To work to increase the availability and quality of gluten-free foods and support the improvement of their nutritional profile
  - To strive towards improving clarity to members of the society and the wider population in relation to food labelling legislation
  - To maintain our position as the authoritative source of support and advice for people with coeliac disease and those needing to live on a gluten free diet for medical reasons
  - To undertake research to strengthen the work of the Society

We are confident as a team that we can deliver on this strategy for our members and the wider gluten free community in Ireland not only during the three years the strategy covers but also beyond and for the next fifty years. We will emerge better and stronger because of the last year and we will make Ireland the best country in the world to live gluten free.

## Trustees' Annual Report

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The trustees present their Trustees' Annual Report, combining the Trustees' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Coeliac Society of Ireland C.L.G. present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital with a registered office at Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6. The registered number of the company is 367017.

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

### Financial Results

At the end of the financial year the charity has assets of €397,905 (2019 - €292,481) and liabilities of €146,055 (2019 - €56,436). The net assets of the charity have increased by €15,805.

### Trustees and Secretary

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

Niall Kavanagh  
Aileen Markey (Resigned 6 January 2020)  
Professor Nicholas Kennedy  
Margaret Escott (Resigned 17 September 2020)  
Richelle Flanagan  
Patrick Magee (Resigned 17 September 2020)  
Denis O'Riordan (Resigned 17 September 2020)  
Darren Harris  
Laura Daly (Resigned 17 September 2020)  
Mattie O'Grady  
Tracey Dollard (Appointed 6 January 2020, Resigned 17 September 2020)

In accordance with the Constitution, the trustees retire by rotation and being eligible, offer themselves for re-election.

The secretary who served until 17 September of the financial year was Tracey Dollard. As of 21 September 2020, Trish Ledwidge was appointed as Secretary.

Neither the trustee's nor the Secretary held any direct interests in the company in either the current or preceding financial year.

### Future Developments

The Trustees are not expecting to make any significant changes in the nature of the business in the near future.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Coeliac Society of Ireland C.L.G. subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS102) (January 2019)

### Significant events during the year

The World Health Organisation declared the COVID-19 coronavirus outbreak to be a pandemic on 12 March 2020, with many governments taking stringent steps to contain and / or delay the spread of the virus. Actions taken in response to the spread of COVID-19 have resulted in significant disruption to business operations and presented a significant increase in economic uncertainty impacting the global economy. The nature of the government restrictions imposed to limit the spread of COVID 19 has changed the manner in which the charity operates, and the trustees are paying close attention to the developments during the course of the pandemic in order to take the appropriate steps to mitigate the impact on the company.

### Future Development

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

### Post Balance Sheet Events

In January 2021 the Irish Government enforced level 5 restrictions on the population to address a large increase in the number of cases of COVID 19 within the community, which occurred in December 2020, for a period of 5 weeks. These restrictions reduced the movement of the population, forced the closure of all non-essential services and placed a ban on non-essential travel. These restrictions once again affected the manner in which the charity operates, however given the operating environment of the charity in 2020, the charity has the infrastructure and resources in place and has planned in advance for all activities in 2021 to be remotely run, in line with the activities of 2020.

The period of this restriction was extended until May 10th 2021, with the publication of a pathway to the easing of restrictions on a phased basis as the national vaccination programme progressed. As at the date of approval of the financial statements the non-essential travel ban and forced closure of non-essential services have been lifted, however there still remain in place public health guidelines in respect of social distancing, foreign travel and a strong emphasis on working from home. While the level 5 restrictions have been eased, they remain under constant review.

At the date of approval of the financial statements, the full effect of the pandemic and the steps taken by world governments cannot be reliably estimated as the situation is constantly evolving.

### Political Donations

There were no political donations in 2020 and as a result no disclosures are required under the Electoral Act, 1997.

### Research and Development

The company did not part take in any research and development during the year ended 31 December 2020.

### Branches outside the State

The company was not part of a branch outside the State during the year ended 31 December 2020.

### Taxation Status

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are Trustees at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information

and they have established that the statutory auditors are aware of that information.

#### Auditors

The auditors, Roberts Nathan have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

#### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the Trustees have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Carmichael House, 4 North Brunswick Street, Dublin 7.

Approved by the Board of Trustees on \_\_\_\_17<sup>th</sup> July 2021\_\_\_\_\_ and signed on its behalf by:



Niall Kavanagh  
Chairman & Director 17/07/2021



Dr. Nicholas Kennedy  
Honorary President & Director 17/07/2021

## Trustees' Responsibilities Statement

The trustees, who are also Trustees of Coeliac Society of Ireland C.L.G. for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the Trustees to prepare financial statements for each financial year. Under the law the trustees 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 trustees 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

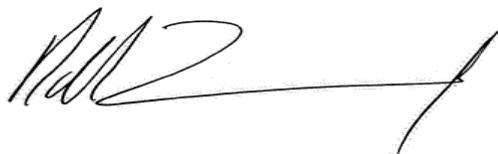
As explained in note 3, state whether the applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) has been followed;

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

In so far as the trustees are aware:

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

Approved by the Board of Trustees on \_\_\_\_\_ 17<sup>th</sup> July 2021 \_\_\_\_\_ and signed on its behalf by:



Niall Kavanagh  
Chairman & Director 17/07/2021



Dr. Nicholas Kennedy  
Honorary President & Director 17/07/2021

## Independent Auditor's Report for the Year Ended 31 December 2020

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### Report on the audit of the financial statements

#### Opinion

We have audited the charity financial statements of Coeliac Society of Ireland C.L.G. for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2020
- and of its surplus 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", as applied in accordance with the provisions of the Companies Act 2014 and
- having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

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

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed; we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other Information

The trustees 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.

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

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited. In our opinion 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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of trustees for the financial statements**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

#### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 charity 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 charity'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 charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



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**Brendan Kean**  
**for and on behalf of**  
**Roberts Nathan**

Chartered Certified Accountants and Statutory Audit Firm  
9 Exchange Place  
International Financial Services Centre  
Dublin 1  
Ireland

Date: 17 July 2021

## Statement of Financial Activity

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
<b>Incoming Resources</b>							
Voluntary Income	5.1	311,696	106,222	417,918	352,260	84,671	439,931
Other Income	5.2	150	-	150	189	-	189
<b>Total incoming resources</b>		<b>311,846</b>	<b>106,222</b>	<b>418,068</b>	<b>352,449</b>	<b>84,671</b>	<b>437,120</b>
<b>Resources Expended</b>							
Charitable activities	6.1	296,041	106,222	402,263	342,545	84,671	427,216
<b>Net incoming/outgoing resources before transfers</b>		<b>15,805</b>	<b>-</b>	<b>15,805</b>	<b>9,904</b>	<b>-</b>	<b>9,904</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>15,805</b>	<b>-</b>	<b>15,805</b>	<b>9,904</b>	<b>-</b>	<b>9,904</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2020	15	236,045	-	236,045	226,141	-	226,141
<b>Balances carried forward at 31 December 2020</b>		<b>251,850</b>	<b>-</b>	<b>251,850</b>	<b>236,045</b>	<b>-</b>	<b>236,045</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on \_\_\_\_\_ 17<sup>th</sup> July 2021 \_\_\_\_\_ and signed on its behalf by:



Niall Kavanagh  
Chairman & Director 17/ 07/ 2021



Dr. Nicholas Kennedy  
Honorary President & Director 17/ 07/ 2021

## Summary of Income and Expenditure Account

Statement of Financial Activities			2020	2019
			€	€
Gross income	Unrestricted funds	311,846		
	Restricted funds	106,222		
			418,068	437,120
<b>Total income</b>			<b>418,068</b>	<b>437,120</b>
<b>Total expenditure</b>			<b>(402,263)</b>	<b>(427,216)</b>
<b>Net income/expenditure</b>			<b>15,805</b>	<b>9,904</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on \_\_\_\_\_ 17<sup>th</sup> July 2021 \_\_\_\_\_ and signed on its behalf by:



Niall Kavanagh  
Chairman & Director 17/07/2021



Dr. Nicholas Kennedy  
Honorary President & Director 17/07/2021

## Balance Sheet

COELIAC SOCIETY OF IRELAND COMPANY LIMITED BY GUARANTEE ANNUAL REPORT AND STATUTORY FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
<b>Fixed Assets</b>			
Tangible assets	11	84	167
<b>Current Assets</b>			
Stocks	12	-	5,946
Debtors	13	27,136	25,050
Cash and cash equivalents		370,685	261,318
		<u>397,821</u>	<u>292,314</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(146,055)</u>	<u>(56,436)</u>
<b>Net Current Assets</b>		<u>251,766</u>	<u>235,878</u>
<b>Total Assets less Current Liabilities</b>		<u>251,850</u>	<u>236,045</u>
<b>Funds</b>			
General fund (unrestricted)	15	<u>251,850</u>	<u>236,045</u>
<b>Total funds</b>	16	<u>251,850</u>	<u>236,045</u>

Approved by the Board of Trustees on \_\_\_\_\_17 July 2021\_\_\_\_\_ and signed on its behalf by:



Niall Kavanagh  
Chairman & Director 17/07/2021



Dr. Nicholas Kennedy  
Honorary President & Director 17/07/2021

## Notes to the Statutory Financial Statements

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### 1. General Information

Coeliac Society of Ireland C.L.G. is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6 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 Trustees' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary Of Significant Accounting Policies

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

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements.

#### Statement of compliance

The financial statements of the charity for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by 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)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

#### Fund accounting

The following are the categorises of funds maintained:

#### Restricted funds

Restricted funds represent grants, donations and sponsorship received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Trustees. Such purposes are within the overall aims of the charity.

#### Unrestricted funds

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

#### Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual

arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Financial Instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

#### (i) Financial assets

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements with constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial assets estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases, and the decreases can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint

ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except those investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

#### (ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liability from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

#### Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect of any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

#### Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an

outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

#### Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the 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 are determined. The resulting exchange differences are dealt with in the Statement of Financial Activity.

#### Employee benefits

The company operated a defined contribution pension scheme for part of 2018 which ceased to operate in April 2018. The assets of the scheme are held separately from those of the company in an independently administered fund.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

IT Equipment	-	33% Straight line
Fixtures, fittings and equipment	-	33% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Leasing

Rentals payable under operating leases are dealt with in the Statement of Financial Activity as incurred over the period of the rental agreement.

#### Inventories

Inventories are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all costs incurred in the normal course of business in bringing them to their present location and condition. Inventories comprise fundraising materials. It is not considered practicable to value inventories of unsold donated goods at the year end.

#### Debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### Trade and Other Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation and deferred taxation

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

### 3. Going Concern

The Financial Statements have been prepared on the going concern basis which assumes the entity will continue in

operational existence for the foreseeable future and for at least a period of 12 months from the date of approval of the Financial Statements.

The charity recorded a surplus for the year of €15,805 with a surplus of net funds amounting to €251,850 as at 31 December 2020. Coeliac Society of Ireland C.L.G. has restricted reserves amounting to €3,997 with a surplus in unrestricted reserves amounting to €247,853.

The Trustees have considered the financial position and trading performance of the charity, along with the potential impact of the current government measures to address the COVID-19 Coronavirus emergency. They have prepared prudent and conservative budgets and forecasts, for the 12 months from the date of approval of the financial statements, which indicate that the charity will show an overall surplus for the year ended 31 December 2020. The Board of Trustees acknowledge that the future success of the charity is underpinned by the successful achievement of the budgeted targets identified in the forecasts and projections in conjunction with the continued receipt of funding and support of funders.

On reviewing the year-to-date activities, the charity is currently on track to achieve the budgeted targets. To the date of the approval of the financial statements there has been no indication from funders of a reduction in the funding allocated to Coeliac Society of Ireland C.L.G. for the year ended 31 December 2022. The Trustees acknowledge that the current COVID-19 emergency in Ireland may have a potential impact on the funding received in 2022 and beyond.

As a result, while recognising that there is uncertainty about the full impact of the measures implemented by the government to address the COVID-19 emergency, the Trustees are satisfied that the charity has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the Financial Statements to be prepared on a going concern basis.

#### 4. Critical Accounting Judgement and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

##### (a) Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an ongoing basis.

#### 5. Income

##### 5.1 Donations and Legacies

	Unrestricted Funds	Restricted Funds	2020	2019
	€	€	€	€
Government Grants	-	106,222	106,222	84,671
Membership Services	139,858	-	139,858	171,735
Partnership and Trading	146,824	-	146,824	149,008

Charitable Activities	25,014	-	25,014	31,517
	<u>311,696</u>	<u>106,222</u>	<u>417,918</u>	<u>436,931</u>

5.2 Other Income	Unrestricted Funds	Restricted Funds	2019	2018
	€	€	€	€
Other Income	150	-	150	189
	<u>150</u>	<u>-</u>	<u>150</u>	<u>189</u>

### 5.3 Grants and Other Information

<b>Name of State Agency</b>	Pobal Government supporting communities
<b>Type of funding</b>	Covid 19 Stability
<b>Details of funding</b>	To provide a level of financial support to qualifying organisations who have been significantly impacted during the crisis.
<b>Amount</b>	€68,204
<b>Amounts received during the year</b>	€68,204
<b>Amounts expended during the year</b>	€17,551
<b>Amounts deferred at the year end</b>	€50,473
<b>Restrictions</b>	The grant must be spent on non-pay costs only and is not to be utilised on the following items: Staff/contract cost, Sick pay, Redundancy costs, Capital costs, Sub contracting costs for delivery of an entire service that is external to the organisation, Feasibility studies, Depreciation, Opportunity costs and In-Kind contributions
<b>Name State Agency</b>	HSE (Health Service Executive)
<b>Type of Funding</b>	Annual Core funding
<b>Details of Funding</b>	Pay and general administration expenditures to provide health, personal and social services
<b>Amounts</b>	€84,671
<b>Amounts received during the year</b>	€84,671
<b>Amounts expended during the year</b>	€84,671

Amounts deferred at the year end €Nil

All funds are restricted which include pay and general administration expenditures as set out in the grant agreement.

## 6. Expenditure

### 6.1 Charitable Activities

	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
Charitable Activities	38,293	1,055	57,014	96,362	47,644
Partnership and Trading Activities	30,624	927	42,219	73,770	119,161
Member Services	91,714	1,817	79,862	173,393	225,139
Governance Costs (Note 6.2)	8,637	692	49,409	58,738	35,272
	<u>169,268</u>	<u>4,491</u>	<u>228,504</u>	<u>402,263</u>	<u>427,216</u>

### 6.2 Governance Costs

	Direct Costs €	Other Costs €	Support Costs €	2020 €	2019 €
Governance	<u>8,637</u>	<u>692</u>	<u>49,409</u>	<u>58,738</u>	<u>35,272</u>

### 6.3 Support Costs

	Charitable Activities €	Governance Costs €	2020 €	2019 €
Audit	-	3,198	3,198	4,876
Accountancy	-	4,252	4,252	6,876
Wages and Salaries	157,974	37,853	195,827	195,611
Overheads	21,121	3,580	24,701	21,274
Board of Trustees	-	526	526	283
	<u>179,095</u>	<u>49,049</u>	<u>228,504</u>	<u>228,920</u>

## 7. Net Incoming Resources

	2020 €	2019 €
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	83	1,948
Operating lease rentals		
- Land and buildings	29,702	29,459
- IT Equipment	1,500	4,972
	<u>29,785</u>	<u>36,389</u>

## 8. Employees and Remuneration

### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2020	2019
	Number	Number
Management	1	1
Staff	5	5
	<u>6</u>	<u>6</u>

**The staff costs comprise:**

	2020	2019
	€	€
Wages and salaries	177,837	176,340
Social security costs	17,990	19,271
	<u>195,827</u>	<u>195,611</u>

No member of staff is in receipt of remuneration package in excess of €60,000 during the year under review.

**9. CEO's Remuneration**

	2020	2019
	€	€
Remuneration	<u>51,087</u>	<u>45,000</u>

Remuneration does not include €5,061 which relates to social security costs in 2020.

**10. Trustee Remuneration**

The trustees of the company were not in receipt of any remuneration in respect of their holding of the office of trustee. There are no further disclosures under Section 305 to 306 of the Companies Act 2014, which require disclosure in the financial statements.

**11. Tangible Fixed Assets**

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
<b>Cost</b>			
At 31 December 2020	12,734	14,404	27,138
<b>Depreciation</b>			
At 1 January 2020	12,734	14,237	26,971
Charge for the financial year	-	83	83
At 31 December 2020	12,734	14,320	27,054
<b>Net book value</b>			
At 31 December 2020	-	84	84
At 31 December 2019	-	167	167

**12. Stocks**

	2020 €	2019 €
Finished goods and goods for resale	-	5,946

**13. Debtors**

	2020 €	2019 €
Trade debtors	23,164	16,353
Prepayments	2,722	1,445
Accrued Income	-	7,250
Other debtors	1,250	-
	<u>27,136</u>	<u>25,050</u>

**14. Creditors**

	2020 €	2019 €
<b>Amounts falling due within one year</b>		
Credit Card	2,059	2,397
Trade creditors	1,658	11,082
Taxation and social security costs	5,001	4,388
Other creditors	941	-
Accruals	3,684	6,038
Deferred Income	132,712	32,531
	<u>146,055</u>	<u>56,436</u>

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

The term of the accruals are based on the underlying contracts.

**15. Reserves**

	2020 €	2019 €
At 1 January 2020	236,045	226,141
Surplus for the financial year	15,805	9,904
At 31 December 2020	<u>251,850</u>	<u>236,045</u>

## 16. Funds

### 16.1. Reconciliation Of Movement In Funds

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2019	226,141	-	275,503
Movement during the financial year	9,904	-	9,904
At 31 December 2019	236,045	-	236,045
Movement during the financial year	15,805	-	15,805
At 31 December 2020	<u>251,850</u>	<u>-</u>	<u>251,850</u>

### 16.2. Analysis Of Movements on Funds

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers Between Funds €	Balance 31 December 2020 €
<b>Restricted funds</b>					
Restricted	-	106,222	106,222	-	-
<b>Unrestricted funds</b>					
Unrestricted General	236,045	311,8461	296,041	-	251,850
<b>Total funds</b>	<u>236,045</u>	<u>418,068</u>	<u>402,263</u>	<u>-</u>	<u>251,850</u>

### 16.3. Analysis Of Net Assets By Fund

	Fixed assets - charity use €	Current assets €	Current Liabilities €	Total €
Restricted funds	-	50,473	(50,473)	-
Unrestricted general funds	84	341,348	(95,582)	251,850
	<u>84</u>	<u>397,821</u>	<u>(146,055)</u>	<u>251,850</u>

## 17. Status

The charity is limited by guarantee not having a share capital with a registered office at Dolcan House, 78/80 Tower Road, Clondalkin, Dublin 22, D22 N6F6. The registered number of the company is 367017.

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY 7484. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

**18. Related Party Transactions**

There are no transactions with related parties undertaken in the current or preceding financial year that are required to be disclosed under FRS 102 Section 33.

**19. Post-Balance Sheet Events**

In January 2021 the Irish Government enforced level 5 restrictions on the population to address a large increase in the number of cases of COVID 19 within the community, which occurred in December 2020, for a period of 5 weeks. These restrictions reduced the movement of the population, forced the closure of all nonessential services and placed a ban on non-essential travel. These restrictions once again affected the manner in which the charity operates, however given the operating environment of the charity in 2020, the charity has the infrastructure and resources in place and has planned in advance for all activities in 2021 to be remotely run in line with the activities of 2020.

The period of this restriction was extended until May 10th 2021, with the publication of a pathway to the easing of restrictions on a phased basis as the national vaccination programme progressed. As at the date of approval of the financial statements the non-essential travel ban and forced closure of non-essential services have been lifted, however there still remain in place public health guidelines in respect of social distancing, foreign travel and a strong emphasis on working from home. While the level 5 restrictions have been eased, they remain under constant review.

At the date of approval of the financial statements, the full effect of the pandemic and the steps taken by world governments cannot be reliably estimated as the situation is constantly evolving.

**20. Approval of Financial Statements**

The financial statements were approved and authorised for issue by the Board of Trustees on 17th July 2021

**COELIAC SOCIETY OF IRELAND C.L.G.**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

## Supplementary Information Relating to the Financial Statements Operating Statement

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	Schedule	2020 €	2019 €
Income			
- Raffle		18,174	22,829
- Donations		6,840	5,406
- Credit Card Transaction Fee (Recuperated)		4,145	3,645
- Advertising		21,955	33,898
- Miscellaneous Income		(250)	3,576
- Events - GFSL, AGM and Convention		15,690	32,953
- Crossed Grain Licence Fees		52,285	42,994
- Coeliac Merchandise		99	156
- Grant Income - HSE		106,222	84,671
- Partners Campaign Sponsorship		56,894	35,478
- PR, Advocacy and other Campaigns Income		-	4,686
- Membership Fees		104,254	136,906
- Manufacturers List (Food List)		940	1,838
- Eating Out Cards		165	835
- Cookery Books		-	50
- Postage (Recuperated)		4,765	2,099
- Christmas Cards		-	435
- Dietitian Clinic		25,740	24,476
		<u>417,918</u>	<u>436,931</u>
Cost of generating funds	1	<u>(5,946)</u>	<u>(2,665)</u>
Gross surplus		411,972	434,266
Charitable activities and other expenses	2	<u>(396,317)</u>	<u>(424,551)</u>
		15,655	9,715
Miscellaneous income	3	<u>150</u>	<u>189</u>
<b>Net surplus</b>		<u><u>15,805</u></u>	<u><u>9,904</u></u>

The supplementary information does not form part of the audited financial statements

## Schedule 1: Cost of generating funds

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
<b>Cost of Generating Funds</b>		
Opening stock	5,946	5,964
Purchases	-	2,665
	<hr/>	<hr/>
	5,946	8,611
Closing stock	-	(5,946)
	<hr/>	<hr/>
	<u>5,946</u>	<u>2,665</u>

The supplementary information does not form part of the audited financial statements

## Schedule 2: Charitable Activities and Other Expenses

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	2020	2019
	€	€
<b>Expenses</b>		
Wages and salaries	126,750	131,340
CEO's remuneration	51,087	45,000
Employer's PRSI	17,990	19,271
HR Consultancy	2,064	307
Dietitian Fees	27,420	20,731
Staff Expenses	1,349	3,024
Operating lease rentals - land and buildings	29,702	29,459
Food Consultancy	-	36,480
Service charges	566	465
Insurance	1,168	928
Website/systems maintenance	38,137	1,789
Rented Office Equipment	2,735	976
Community Outreach	-	749
Branch/Support Group Expenses	2,331	294
PR Consultancy	22,020	24,785
Design, Print & Distribution - Coeliac Living Magazine	20,881	37,955
Advertising	3,000	2,209
Telephone	4,034	4,275
Computer costs	11,273	5,801
Postage and Distribution Charges	6,743	10,268
Raffle Ticket Expenses	1,500	4,972
Staff/Board HR & Training	517	1,555
Subscriptions	477	152
Travelling Expenses	398	4,916
Accountancy	4,252	6,876
Audit	3,198	4,876
Bank charges	3,405	4,283
Board of Director Expenses	526	283
Cost of Events - Gluten Free Living Show	5,487	12,881
General expenses	1,086	402
Stationery	952	1,094
AOECS Costs	5,186	4,207
Depreciation	83	1,948
	<u>396,317</u>	<u>424,551</u>

The supplementary information does not form part of the audited financial statements

## Schedule 3: Miscellaneous Income

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
<b>Miscellaneous Income</b>		
Bank Interest	<u>150</u>	<u>189</u>

The supplementary information does not form part of the audited financial statements