Registered number: 138767

GROW IN IRELAND

(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

GROW IN IRELAND
(A Company Limited by Guarantee, not having a share capital)

CONTENTS

COMPANY INFORMATION

Directors	Robert Stephen Ciaran Diamond Jayne O'Sullivan Gerry Farrell David O'Mahony Conor Daly (appointed 9 March 2018) Maurice McEniry (appointed 22 May 2018) Denis Fitzpatrick (appointed 3 October 2018) John O'Donnell (appointed 8 October 2018) Michael Sheahan (resigned 3 October 2018) Derry O'Malley (resigned 3 October 2018) Mary Brennan (appointed 6 December 2018)
Company secretary	Jayne O'Sullivan
Registered number	138767
Registered office	33 Henry Street Limerick
Trading Address	Apt. 5 Forrest Mews Forrest Road Swords Co. Dublin
Independent auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2
Bankers	AIB Permanent TSB
Registered charity number (RCN)	20023294
Charity number (CHY)	9319

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

The directors present their annual report together with the audited financial statements of GROW in Ireland the (the company) for the year ended 31 December 2018. The directors confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Directors' responsibilities statement

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

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

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

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Objectives and activities

GROW in Ireland is a registered charity (CHY 9319, CRA 20023294) whose main objective as set out in its Memorandum of Association is to work in the field of Mental Health. Specifically, to enable those in need to experience the benefits of the GROW Program and the Group Method including the pursuit of this object in the fields of prevention and rehabilitation in community mental health.

The Memorandum of Association also sets out several supporting objectives which are used to attain our main objective, and any income generated from the achievement of its supporting objectives can only be applied for the main objective.

The supporting objectives are:

a) To promote, establish, direct, maintain, and co-ordinate GROW groups; meaning thereby voluntarily attended mutual help and self-activation groups conducted according to conditions prescribed by GROW International for the personal growth of people who wish to achieve the benefits of the GROW Program and the Group Method.

b) To promote, develop, conduct, foster and support research and investigation into matters appertaining to the personal growth of people who wish to achieve the benefits of the GROW Program and the Group Method.

c) To promote, develop, conduct, foster and support the study and acquisition, dissemination and application of knowledge and information concerning subjects relating to the personal decline and personal growth of people who are partaking of the GROW Program and the Group Method.

d) To develop a better understanding by members of the public of matters appertaining to the personal decline and growth of people who are partaking of the GROW Program and the Group Method.

e) To promote, develop, conduct, foster and support hostels workshops centres educational and other institutions concerned in any way with assisting the personal growth of people who wish to achieve the benefits of the GROW Program and the Group Method.

f) To promote, develop, conduct, foster and support conferences, conventions lectures, symposia, films, tape recordings and by all other educational means, including social media, to further the objects of GROW; including the writing acquiring, printing, publishing and circulating of literary or scientific works.

g) To come together with, co-ordinate and correlate the efforts of professional and voluntary workers, organisations, statutory bodies and other authorities and individuals interested in the personal decline and growth of people who wish to achieve the benefits of the GROW Program and the Group Method.

The vision that shapes our annual activities remains the promotion, establishment and maintenance of GROW Peer Support Groups, the fostering of knowledge and appreciation of recovery-orientated services, and the education of the public in the fields of mental wellbeing, recovery, and stigma reduction. The charity also contributes to advocating for improved mental health services and reform in mental health policy through its engagement with Mental Health Reform, ARI and See Change.

In shaping our objectives for the year and planning our activities, the Board have considered the Charity Act 2009, guidance on charitable purpose, and public benefit.

The governing body, namely the Board, agree the multi-annual Strategic Plan to promote the objects of the Company and this Plan is regularly reviewed by them.

Our Mission

By raising new money and careful management of our existing funds, GROW in Ireland provides public benefit by providing peer support, education and awareness to the public.

Our vision
is to ensure that Growth, Recovery, Optimism and Wellbeing is possible for everyone. We work to achieve this vision by making it our mission to ***"nurture mental health, personal growth, prevention and full recovery from all kinds of mental illness"***. We do this by:

- **Providing** and maintaining support groups within communities
- **Educating the public** and health professionals in mental health and recovery principles
- **Working in collaboration** with other organisations, agencies and experts to achieve our vision
- **Influencing public policy** and raising awareness of the challenges of those struggling with mental health issues

Structure, Governance and Management

GROW is recognised as a charity under Section 3 Subsection 11 (a) of the Charities Act, 2009 "other purpose beneficial to the community". It does this through the development and maintaining of support groups within the community which benefits people who may or have struggled with mental health issues. Charitable status means that the organisation is recognised as charitable by the Revenue Commissioners for tax purposes. The organisation is exempted from certain taxes such as DIRT, income and corporation tax by the Revenue Commissioners and the Valuation Office for exemption from rates on buildings. The organisation is also a company limited by guarantee not having a share capital in accordance with the Companies Acts 1963 to 2014. The organisation is governed by The Memorandum of Association which outlines GROW's objectives.

The Board
GROW in Ireland is directed by a voluntary Board which comprises people with varied backgrounds, some who have experienced mental health issues. Its function is to provide leadership, develop strategy, formulate effective policies and oversee their implementation, ensure good governance and financial control. The Board is provided with regular financial and operational information. Detailed budgets are prepared in line with the Strategic Plan (2017-2019) and are reviewed by the Finance, Audit and Risk Committee and further reviewed and approved by the Board. Actual results and outcomes are compared against the budget to ensure alignment with the Plan and to maintain tight budgetary control and value for money.

Governance of GROW in Ireland is conducted in accordance with its Memorandum and Articles of Association, which were amended to incorporate changes in the Companies Act, 2014. The Board continues to be committed to a high level of transparency and disclosure in relation to staff remuneration. The financial statement provides details on Staff Remuneration in line with the Statement of Recommended Practice (SORP) as developed by the Financial Reporting Council.

In line with the Good Governance Code the Board has developed policies and induction training materials for all new Board members to support them in their role.

The Board conducts an annual appraisal of its own performance, and other committees. This is done within the context of the organisation's plans and policies, as well as the Board Governance Manual. The Chairperson ensures that this annual performance review takes place.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

The directors who served during the year were:

Robert Stephen
Ciaran Diamond
Jayne O'Sullivan
Gerry Farrell
David O'Mahony
Conor Daly (appointed 9 March 2018)
Maurice McEniry (appointed 22 May 2018)
Denis Fitzpatrick (appointed 3 October 2018)
John O'Donnell (appointed 8 October 2018)
Michael Sheahan (resigned 3 October 2018)
Derry O'Malley (resigned 3 October 2018)
Mary Brennan (appointed 6 December 2018)

Appointment of Board
As set out in the Articles of Association the Chair of the Board is nominated by the Board and must be a GROWer. Subject to Article 38 the Board should consist of not less than 5 nor more than 12 directors, one of whom would be elected as Chairperson, and one as Vice Chairperson. The Board should consist of 1 representative of the National Program Team and a maximum of 4 representatives of Regional Teams. Not less than two-thirds of the members of the Executive shall be Growers. The balance of skills on the Board should reflect a mixture of skills and experience

One third of the Board retiring in every year shall be those who have been longest in office since the last election. A retiring Director shall be eligible for re-election. However, no Director can serve for more than five years without a break of one year.

All company members are circulated with invitations to nominate Board members prior to the AGM advising them of the retiring board members and requesting nominations for the AGM. When considering co-opting board members, the Board has regard to the requirement for any specialist skills needed.

Board induction and training
New Board members undergo an orientation to brief them on: their legal obligations under charity and company law, inform them of the content of the Memorandum and Articles of Association, the committees and decision-making processes, the strategic plan and recent financial performance of the organisation. During the induction they meet key employees and other Board Members. Board members are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. Access to online Trustee Training is via the Wheels learning hub. A Board of Governance Handbook and policies pertaining to Board membership is available to all Board members detailing the roles and responsibilities of the Board and the schedule of matters reserved for the Board. Included in the Board of Governance Handbook is a Board Performance Review which aids Board members in reviewing their performance along with identifying gaps in skill sets.

All Board members give of their time freely and none of the Board members have been paid any remuneration or received any other benefits from an employment with Grow in Ireland.

The Board continued to oversee the organisation’s compliance with its statutory and regulatory obligations as an employer, registered company and charity. These obligations include compliance with employment legislation, equality legislation, health and safety, data protection as well as obligations under the Charities Act, 2009 and Companies Act, 2014. The Board reviewed policies and made changes on foot of these reviews. They continued to oversee compliance with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland and the Statement of Guiding Principles for Fundraising, developed by the Irish Charities Reform Group (now Charities Institute Ireland).

Regional Teams
The Regional Teams are primarily run by GROW Members who have come up through the organisation. They are governed by the Board and are elected teams to support the activities of the Region including the support of groups and fundraising activities. Regional Teams work closely with the staff in the region and Regional Manager. GROW in Ireland has a network of 7 voluntary Regional Teams.

The Program Team
The Program Team is primarily run by GROW Members who have come up through the organisation. The Program Team is governed by the Board and are selected based on their expertise relating to Program matters to sit on the Program Team. The Program team supports the work of the National Program Co-Ordinator. The National Program Co-Ordinator is a member of the team and is the Chairperson

The team is responsible for ensuring the authentic delivery of GROW’s Program of Recovery, quality control and evaluation of the GROW Program and that of the Community Educational and Health Promotion Programs. The NPC is responsible for the delivery of training to Area Co-Ordinators pertaining to GROW’s Program and the development of leadership within the organisation.

The Board is advised by a number of committees and is responsible for the overall control and strategic direction of the charity.

The following committees are appointed by the Board to aid in the internal workings of GROW in Ireland:

1. Finance, Audit and Risk Committee
2. Health & Safety Committee
3. Policy Committee
4. Monitoring & Evaluation of Programs
5. Quality Assurance & Improvement (PQASSO Structure)
6. Buildings/Property Committee
7. Technology Committee
8. Nominating Committee
9. Remuneration Committee

The Board of GROW in Ireland commitment to good governance. We want to assure you that GROW in Ireland is transparent, ethical and has on-going and effective audit processes in place. We value every donation we receive and are always mindful that it is our duty to use the money to achieve the biggest possible impact for people living with mental health issues.

Our diligence around governance enables and empowers people affected by mental health issues to live the life of their choice to their fullest potential.

The Board hold meetings 6 times a year with the Chief Executive in attendance at those meetings. The Chief Executive reports to the Board but is not a member of the Board. GROW in Ireland’s Code of Practice details the process on the selection and rotation of Board members, the roles and duties of the Chairperson and Chief Executive. We require formal disclosure of any potential conflict of interest of Board Members at meetings. We have a committed and strong Board, currently made up of 80% people with lived experience. They give their time for free and receive no payments for their work. However, Board members are entitled to claim for travel and subsistence expenses in attending meetings. In 2018 Board members expenses were €4,488 (2017: €4,228). No emoluments are paid to Board members. The list of Board members can be found on our website.

GROW in Ireland is a registered charity and is compliant with the requirements of and is listed on the **Register of the Charities Regulatory Authority**.

Our annual financial statements are audited by Crowe Ireland. Accounts for the last number of years can be obtained from our website. GROW in Ireland's accounts adhere to the SORP (Statement of Recommended Practice, Accounting and Reporting by Charities) accounting standard.

We adhere to the **ICTR (Irish Charities Tax Research) Guiding Principles for Fundraising**. The principles set the standard for best practice in fundraising in Ireland.

Board Relationship with Management and Staff
The Board is primarily responsible for strategic leadership; whilst the Chief Executive Officer (CEO) and staff members are responsible for internal management and execution.

The Board selects, appoints and sets the remuneration of the CEO who is responsible for the operational management of the organisation and the execution of the Strategic Plan.

The Chief Executive, to whom day to day management of the charity is delegated, leads a team of 42 employees working throughout the National Office, Regions and 5 regional offices, plus an additional 2 Community Employment workers employed with the support of the Department of Employment Affairs and Social Protection (“DSP”).

The CEO is responsible for the communication of Board decisions to management and staff. Staff are encouraged to communicate their views regarding matters before the Board through their line manager to the CEO. The CEO may be required to absent herself from matters before the Board which concern her personal employment. The Board sets performance targets for the CEO and assesses performance against the same annually. The Board delegates responsibility for operational and staff matters to the Chief Executive Officer, subject to the relevant delegations and policies. Generally, the Board has delegated to the CEO all its powers in relation to the operation of the organisation other than:

- Approvals above or beyond delegated authorities
- Approval of major elements of strategy including any significant change in direction
- Adoption of the organisation’s annual budget
- Approval of the interim and final accounts
- Matters relating to Program
- Relationship with GROW International

The protocol of delegation is reviewed annually to ensure appropriate levels of delegation are maintained and that all relevant issues are covered.

National Program Co-Ordinator
The Board selects and appoints the National Programme Co-Ordinator who is responsible for ensuring the authentic delivery of GROW’s Programme of Recovery, quality control and evaluation of the GROW Program and that of the Community Educational and Workplace Programmes. The NPC is responsible for the delivery of training to Area Co-Ordinators pertaining to GROW’s Program and the development of leadership within the organisation. The NPC reports to the CEO and is supported by the Program Team.

The National Office
The National Office is the base for the overall administrative and support services of GROW in Ireland, including, Finance, IT, HR, Communications, Information Line, Compliance & Risk, Quality & Evaluations. Regional offices provide information to the general public, and support to the network of Area Co-Ordinators throughout the region. Service development and operations currently sit within the remit of the Chief Executive and National Program Co-Ordinator

Volunteers
The Board would like to pay tribute to:
- our Regional and Programme teams for their time, support, and commitment
- the members of staff who give of their time out of hours in support of the work of GROW
- our fundraisers who do so much to encourage others to enrich lives through donations and fundraising activities.
- Organisers and Recorders

Risk management
The Board are responsible for ensuring that the major risks facing GROW in Ireland are appropriately managed. This is a continuous process reflecting the changing priorities and circumstances facing the organisation. During the financial year the major risks facing GROW in Ireland as defined by the Board and the management team have been reviewed and their potential impact assessed. The Board specifically focused on the long-term sustainability of the organisation. In particular, cost reducing measures were applied across all areas of expenditure as part of an organisation review to reflect the decrease in state funding and the uncertainty of fundraising income. Strategies and controls aimed at managing risks appropriately have been agreed, many of which are already in place and effective; others are being developed further especially regarding the uncertainty around income. In many cases the control processes are subject to continuous improvement. Given the objectives of GROW in Ireland, and the nature of the activities by which it furthers them, some of the risks have to be accepted: it is not possible for GROW in Ireland to eliminate them. However, appropriate steps have been taken to mitigate them where possible.

The board have a risk management strategy which comprises:
- a quarterly review of the principal risks and uncertainties that the organisation faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the organisation should those risks materialise.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, and active management of trade debtors and creditors balances to ensure working capital by the organisation.

Attention has also been focused on non-financial risks arising from fire, health and safety of staff and GROWS members. These risks are managed by having robust policies and procedures in place, and regular awareness training for staff and GROW members working in these operational areas.

Achievements and Performance
2018 was the second year in GROW's three-year Strategic Plan for 2017 to 2019 which include the following priorities:

Strategic Priority 1:
GROW will provide quality support groups nationally and provide quality educational programmes to the wider community.

Strategic Priority 2:
Build and strengthen GROW's organisational capacity to ensure delivery of our strategy.

Strategic Priority 3:
Foster robust relationships with the HSE, other state agencies, non-profit organisations, and external stakeholders.

Strategic Priority 4:
Continue to strengthen the governance and regulation of GROW ensuring compliance with relevant regulatory bodies.

Despite challenges, through the commitment, hard work and dedication of the Board, Regional Teams, GROW members, its volunteers, staff and funders GROW has actively progressed in Year 2 of its three-year Strategic Plan.

Strategic Priority 1:
GROW will provide quality support groups nationally and provide quality educational programmes to the wider community.

GROW delivers an evidenced based recovery focused program for those who are struggling with day to day living and mental health difficulties. The GROW Recovery Program is a system of cognitive-behavioural self-help techniques for controlling behaviour and changing attitudes. Members build a set of skills that enables them to be aware of his/her thoughts and emotions; identify how situations, thoughts, and behaviours influence emotions; and improve feelings by changing dysfunctional thoughts and behaviours. By changing negative thoughts and behaviours, members take control of these damaging impulses and can live happier, healthier fulfilled lives.

The year saw a 5% decrease in the number of GROW groups. This was due primarily to staff shortages caused by the inability of the organisation to meet current salary rates. By end of 2018 there were 112 groups in operation compared to 118 in 2017.

Approximately 4,300 Community Group meetings took place during the year. In addition, 571 Day Centre meetings took place, 65 special groups and 48 prison group meetings. The quality of groups remained consistent throughout the year with an average of 6 people attending each group per week.

The program quality is based on nine program quality indicators as follows:

- Personal Testimony or Story
- Live Testimony
- Practical Tasks
- Sharing of Knowledge
- Piece for Understanding
- Reading Material used
- 12th Step Work from last week done
- Majority of Group involved in discussion
- Meeting was a meaningful growthful encounter

The national average quality score was 8.25. The organisation prides itself in delivering a consistent, quality program across the country. Continuous monitoring and evaluation guarantees, that the quality of groups is maintained and when necessary interventions are put in place to support and strengthen quality.

In addition to group quality control, the organisation undertakes an annual survey of its members. This survey is undertaken voluntarily and looks at

- socio-demographic characteristics
- engagement with GROW
- profile of mental health need
- views on GROW Groups
- individual recovery outcomes and social supports

The survey was completed by 268 members. The following is a summary of the outcomes and impact of the GROW's Recovery Program. For a more detailed report please visit our website www.grow.ie

- The gender of respondents was 58% (152) female and 42% (111) male.
- Just over one half of participants, 55% (142), were aged 45-64 years old.
- Respondents came from all regions around the country.
- Just under one third of participants, 29% (77), were currently working, while another 21% (56) were not working due to illness or disability.
- More than three quarters of respondents, 81% (207), were attending a GROW group on a weekly basis.
- Majority of participants were GROW members for a number of years – 22% (54) for 3-5 years and a further 28% (68) for 6 years or more.
- In relation to their role in GROW, 70% (187) were members while others held a particular role, e.g. Recorder, Organiser.
- Almost one half, 46% (121) of respondents self-referred to GROW while 32% (84) were referred by a professional working in the area of mental health.
- In relation to current engagement with mental health services, respondents were most likely to be seeing their GP, 41% (107), followed by a Psychiatrist, 40% (104).
- Almost one in ten were currently attending a support group other than GROW, 9% (23).
- Depression and anxiety were the two most common mental health needs reported by participants, 51% (135) and 42% (111) respectively.
- When asked what factors contributed to their mental health need, respondents were most likely to say childhood experience (35%), followed by poor relationships with family (31%) and bereavement (21%).
- The aspects of attending GROW that were rated as most beneficial were meeting other people (59%), weekly meetings (58%), along with a structured program (49%) and peer support (49%).
- Respondents said that the support they received from GROW had helped them to deal with their employer (13%) or keep their current job (9%).

Educational Programmes to the Wider Community
The vision that shapes our annual activities remains the fostering of knowledge and appreciation of recovery-orientated services, and the education of the public in the fields of mental wellbeing, recovery, and stigma reduction.

Many of us know little about mental health compared to our physical health. Stigma and lack of awareness can stop people from talking about their mental health, delaying them from getting the support needed for recovery. Education and awareness creation are a way to improve the management of mental health including prevention and early identification of problems.

During the year GROW delivered a total of 34 educational programmes to address these needs. Programmes were delivered to the general public, workplace settings, health professionals and students. Over 700 people benefited from these programmes.

Strategic Priority 2:
Build and strengthen GROW's organisational capacity to ensure delivery of our strategy.

In order to build and strengthen organisational capacity, members need to engage in personal development in order to support and empower them to engage, influence, participate and where appropriate co-produce and deliver mental health training interventions. GROW has numerous pathways to foster leadership and capacity. GROW's Organiser & Recorder Training encourages members to take on a leadership role within the group. During the year 42 Organiser & Recorder Training events took place. Members are encouraged to continue developing their leadership skills through Leaders Meetings. During the same period a total of 19 Leaders meetings took place. In total 542 people participated in Organiser & Recorder and / or Leadership Training.

In addition GROW provides Recovery Education to its members through its Personal Growth: Community Building through Leadership Course. The Course is a distance learning course and is delivered in four modules over a 26 week period. At specific dates during the course, participants are required to send completed Portfolio parts to their mentor for feedback. The feedback guides participants in terms of their strengths and areas for development. At the end of the course, participants complete an assignment based on the Portfolio and Learning journal work. This also incorporates the more theoretical understandings gained through workshops and readings.

Key Outcomes from Course
- A self-analysis of leadership, problems, current strengths potential for growth
- Developing leadership skills
- Practical ways to practice leadership
- How to lead by example

On completion participants are empowered to take on active roles in the organisation and within their community influencing the design and delivery of a recovery-based approach mental health service in Ireland. Six Leadership Courses were completed with 54 members participating.

Strategic Priority 3:
Foster robust relationships with the HSE, other state agencies, non-profit organisations, and external stakeholders.

GROW continues to foster robust relationships with the HSE, other state agencies, non-profit organisations, and external stakeholders. GROW was actively involved in ARI and Recovery College across the country and will continue to support and develop relationships to build capacity for our GROW members.

GROW members in all CHO areas are involved in the HSE Service User Engagement forums. GROW continues to collaborate with See Change a partner organisation dedicated to ending mental health stigma. Many of our members supported Green Ribbon in May hosting events and distributing green ribbons. GROW also collaborated with and other groups to provide various activities as part of October Mental Health Week.

The appointment of GROW's CEO, to the board of Mental Health Reform will further strengthen the continued advocating of improved mental health services in Ireland. Working with the members of Mental Health Reform ensuring a mental health service is recovery focused, and accessible to all.

Over 170 presentations, workshops and promotional evenings took place during the year which allowed the organisation to reach out to over 4,000 people. Participation at the Kilgarvan Agricultural allowed the organisation a reach to over 5,000 people.

Strategic Priority 4:
Continue to strengthen the governance and regulation of GROW ensuring compliance with relevant regulatory bodies.

The Board met on seven occasions in 2018. The Board continued to oversee the organisation's compliance with its statutory and regulatory obligations as an employer, registered company and charity. These obligations include compliance with employment legislation, equality legislation, health and safety, data protection as well as obligations under the Charities Act, 2009, Companies Act, 2014 The Board continued to oversee compliance with the Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland and the Statement of Guiding Principles for Fundraising, developed by the Irish Charities Reform Group (now Charities Institute Ireland).

During 2018 Grow continued to operate to the PQASSO standard.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

Financial Review

The Surplus for the year amounted to €33,430 (2017 – surplus €40,771). At the end of the year, the charity has assets of €1,310,013 (2017 - €1,275,892) and liabilities of €157,665 (2017 - €156,974). The net assets of the charity have increased by €33,430.

Reserves are required to bridge the gap between the spending and receiving of income and to cover unplanned emergency and other expenditure. The Board consider that the ideal level of reserves would be six months operating expenses of approx. €810,000. The bulk of the reserves are held on deposit with some monies held in current accounts. The main funding source is through Health Service Executive funding which is restricted to funding our core services. In 2018 over 78% of our funding came from the HSE. Through restricted funding received each year from the Probation services GROW operates a weekly group in Arbour Hill. Quality, Monitoring and Evaluation is important to the organisation. In 2016 GROW secured funding from POBAL to employ a part-time Monitoring and Evaluation Co-ordinator. This position supports the organisation's Strategic Plan 2017-19 to review and strengthen monitoring and evaluation systems within GROW. In addition, a core part of this work involves developing a process to measure individual outcomes for GROW members and assess the effectiveness and impact of GROW programmes. This funding is restricted and is time bound. The organisation faces uncertainty at the end of this funding period as this role has become an important function. The challenge will be how to fund this position into the future. In 2017 GROW secured funding from the Sage Foundation which enabled us to develop the GROW Youth mental health and wellbeing programmes. Several educational presentations on Understanding Mental Health, Self-Esteem, Building Resilience and Managing Stress and Anxiety to various schools and youth reach centres were delivered in the East. Every presentation is documented, with participants providing feedback via evaluation forms. This has proved very useful and valuable in shaping future programmes. This funding stream came to an end during 2018. An application to Sage was made at the end of 2018 for the continuance of this project.

Without the generosity of money received from the public through various fundraising events and the generosity of volunteers who give so much of their time to organise these events GROW would not be able to provide all the services they currently do. In the main fundraising and donations are unrestricted and therefore allows the organisation to support members in their development and training along with piloting projects. During 2018 the organisation received a donation of €10,000 which is restricted for the purpose of GROW's 50th Celebrations in 2019.

GROW is signed up to the Statement of Fundraising Principles.

Pension Fund

The organisation operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the Statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. Pension costs amounted to €16,881 (2017 - €19,730).

Challenges and Risks

Once again 2018 was a busy and challenging year for GROW. Whilst GROW strives to achieve its goals as laid out in its strategic plan we are conscious that we must do this within the constraints of our annual budgets. The effects of cuts received in previous years has put a significant strain on our services and financial resources and will continue to do so unless funding is restored.

One of the main challenges we faced in 2018 was to have enough resources available to deliver our services. With the employment market on the move again for the first time in years, GROW lost several valuable staff due to inability to compete with other employers in the sector. In 2017 GROW participated in a survey on the ‘Pay and Benefits in the Community and Voluntary Sector’. Over 249 voluntary organisations participated in the survey. Compared to similar positions, GROW was significantly lower (44% lower in some positions) than any other organisation in the Community and Voluntary Sector. This remains one of our major challenges heading into 2019 as we expect to see a further exodus of staff leaving due to pay conditions. The impact of employees exiting is significant in terms of loss of valuable experience and expertise, but also in terms of stability of service delivery.

Dependency on funding streams which are project based creates challenges and risk. The organisation is depended on Pobal funding to support the work of the Monitoring and Evaluation Officer along with the National Administrator. Both positions are part-time and funding for these positions is due to run out in summer 2019. If additional funding is not secured these positions cannot be funded through current financial resources of the organisation. The Monitoring and Evaluation position is an important component of our Recovery Program ensuring quality service delivery to our members.

We are living in a time of increased demand for transparency and accountability. However, the organisation is feeling the weight of increased compliance without having the essential financial and human resources to oversee governance and compliance. The organisation is dependent on current resources to undertake additional compliance work to ensure the organisation meets with legislation and Service level agreements. This is an area which requires the appropriate investment on an ongoing basis and a specific role and function created within the organisation.

Future Developments

The organisation plans to continue to roll out the strategic priorities as set out in our Strategic Plan subject to satisfactory funding arrangements.

As the organisation approaches its 50th year of service provision in Ireland it will embark in the preparatory work for its next strategic plan preparing the foundations for the next 50 years. As part of the 50th Celebrations in 2019 the organisation will embark on the redevelopment of its website and its Recovery Program.

GROW will continue to increase the promotion of its work and highlight the impact and benefits of its Recovery Program through increased presence on Social Media platforms, representations, communication and P.R.

The organisation will consider the appointment of a Fundraiser to aid income generation in order to compensate for cuts in statutory funding received over the last number of years which has resulted in cost cutting measures. Through prudent financial management no services have been cut. However, in order to expand services additional income is required.

As demands increase for organisational compliance, governance and risk management the organisation will seek funding opportunities to recruit a Compliance, Governance and Risk Officer.

Accounting Records

The measures that the Board have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company’s accounting records are maintained at Apt 5, Forrest Mews, Forrest Road, Swords, Co. Dublin

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2018

Statement of Relevant Audit Information
In the case of each of the persons who are directors at the time the Directors' Report and Financial Statements are approved:

(a) As far as the directors are aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
(b) Each director has taken all steps appropriate to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 330 of the Companies Act 2014.

Subsequent Events
There have been no significant matters affecting the company post the financial year.

Exemption from Disclosure
The charity has availed of no exemptions, it has disclosed all relevant information.

Funds held as custodian trustee on behalf of others
The organisation does not hold any funds or other assets by way of custodian arrangement.

Political donations
The charity did not make any political donations during the year.

Principal risks and uncertainties
The directors are responsible for the charity's system of internal control and for reviewing its effectiveness. The internal control system is designed to manage, rather than eliminate the risk of failure to achieve the charity's objectives and can only provide reasonable and not absolute assurance against material misstatement or loss.

The directors do not consider that the charity has any significant exposure to financial risk, finance and interest rate risk, liquidity and cash flow risk or credit risk. The board continuously monitors the company's exposure to such risk factors and takes appropriate action should it be necessary.

Going Concern
The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Therefore, they continue to adopt the going concern basis in preparing the annual financial statements.

Auditors

The auditors, Crowe Ireland, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

Ciaran Diamond	**Robert Stephen**
Director	Director
Date: 6 April 2019	Date: 6 April 2019

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GROW IN IRELAND

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Grow in Ireland (the 'company') for the year ended 31 December 2018, which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

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

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GROW IN IRELAND (CONTINUED)

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GROW IN IRELAND (CONTINUED)

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://www.iaasa.ie/Publications/ISA-700-(Ireland). This description forms part of our Auditors' Report.

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

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

Signed: Roseanna O'Hanlon

for and on behalf of

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2

Date: 6 April 2019

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	*Total funds 2017 €*
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	4	**104,332**	**-**	**104,332**	*194,491*
Investment income	5	**713**	**-**	**713**	*1,627*
Incoming resources from charitable activities	7	**-**	**1,471,899**	**1,471,899**	*1,401,598*
Other incoming resources	8	**71,315**	**4,000**	**75,315**	*73,875*
Total incoming resources		**176,360**	**1,475,899**	**1,652,259**	*1,671,591*
Resources expended					
Charitable activities	9	**-**	**1,609,128**	**1,609,128**	*1,622,187*
Raising funds		**9,701**	**-**	**9,701**	*8,633*
Total resources expended		**9,701**	**1,609,128**	**1,618,829**	*1,630,820*
Net income/(outgoing) resources before transfers		**166,659**	**(133,229)**	**33,430**	*40,771*
Transfer between funds	18	**(125,899)**	**125,899**	**-**	-
Net movement in funds for the year		**40,760**	**(7,330)**	**33,430**	*40,771*
Total funds at 1 January 2018	18	*618,766*	*500,152*	*1,118,918*	*1,078,147*
Total funds at 31 December 2018	18	**659,526**	**492,822**	**1,152,348**	*1,118,918*

All amounts relate to continuing operations.

There were no recognised gains and losses for 2018 or 2017 other than those included in the statement of financial activities.

The notes on pages 20 to 30 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note		2018 €		*2017 €*
Fixed assets					
Tangible assets	12		**490,000**		*500,000*
			490,000		*500,000*
Current assets					
Debtors: amounts falling due within one year	13	**94,078**		*32,698*	
Cash at bank and in hand	14	**725,935**		*743,194*	
		820,013		*775,892*	
Creditors: amounts falling due within one year	15	**(157,665)**		*(156,974)*	
Net current assets			**662,348**		*618,918*
Total assets less current liabilities			**1,152,348**		*1,118,918*
Net assets			**1,152,348**		*1,118,918*
Funds					
General funds (unrestricted)	17		**659,526**		*618,766*
Restricted funds	17		**492,822**		*500,152*
Total funds			**1,152,348**		*1,118,918*

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved and authorised for issue by the board:

Ciaran Diamond
Director

Date: 6 April 2019

Robert Stephen
Director

Date: 6 April 2019

The notes on pages 20 to 30 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

1. General information

Grow in Ireland is a national community based organisation providing support and education around emotional and mental wellbeing. It exists to provide and maintain support groups within communities and to educate the public and health professionals in the area of mental health and recovery principles. The registered office is 33 Henry Street, Limerick.

The company is a company limited by guarantee, has no share capital and is incorporated and domiciled in Ireland. The company has charitable status with Revenue. In the event of the charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and with reference to the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities issued by the Charities Commissioner in the UK.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies (see note 3).

Grow in Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

The following principal accounting policies have been applied:

2.2 Income

Voluntary income or capital is included in the Statement of financial activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

2.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity’s work or for specific projects being undertaken by the charity.

2. Accounting policies (continued)

2.4 Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

2.5 Reserves

Grow in Ireland is a non-profit organisation and its aim is to utilise its funds on providing support to Grow members, while maintaining some cash reserves to cover monthly running costs.

2.6 Tangible fixed assets

Tangible fixed assets currently in use in furtherance of the charity's objectives are stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided on all tangible fixed assets, with the exception of land, so as to write off the cost less estimated residual value of each asset over its expected useful economic life on a straight line basis at the following rates:

Freehold property	-	2% per annum

2.7 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

2. Accounting policies (continued)

2.9 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and trade creditors.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of financial activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.10 Creditors

Short term creditors are measured at the transaction price.

2.11 Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

2.12 Pensions

Defined contribution pension plan
The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the Statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2.13 Interest income

Interest income is recognised in the Statement of financial activities using the effective interest method.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

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. There are no 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.

4. Voluntary income

	2018	*2017*
	€	*€*
Donations	**64,853**	*150,951*
Literature income	**12,456**	*13,178*
Voluntary/Grower contribution	**27,023**	*30,362*
	104,332	*194,491*

5. Income from investments

	2018	*2017*
	€	*€*
Bank interest	**713**	*1,627*

6. Incoming resources from HSE Grants

CHO Area	Region	2018 €	2017 €
Area 1	North West: Sligo / Leitrim	**28,800**	*28,800*
Area 1	North East: Cavan / Monaghan	**40,000**	*32,539*
Area 1	North West: Donegal	**64,416**	*64,418*
Area 2	West Region	**78,415**	*78,412*
Area 3	Midwest Region	**85,000**	*88,166*
Area 4	Southern HSE	**122,489**	*122,487*
Area 5	South Eastern HSE - National Grant	**-**	*308,016*
Area 5	South East Region	**123,308**	*123,312*
Area 7	East	**47,163**	*35,400*
Area 8	Midlands	**96,500**	*96,500*
Area 8	North East: Louth / Meath	**61,688**	*61,688*
Area 9	East	**79,751**	*79,751*
	National Mental Health	**462,024**	*154,008*
		1,289,554	*1,273,497*

Incoming resources re HSE Lottery Grants

CHO Area	Region	2018 €	2017 €
Area 1	North West	**3,000**	-
Area 1	North East	**2,000**	-
Area 2	West Region	**1,500**	-
Area 3	Midwest	**6,000**	*8,000*
Area 4	South	**10,000**	*2,500*
Area 5	South East	**12,001**	*3,355*
Area 6	East	**2,000**	*2,800*
Area 7	East	**-**	*2,000*
Area 8	Midlands	**1,000**	*400*
Area 8	North East	**1,600**	*1,760*
Area 9	East	**2,400**	*1,800*
		41,501	*22,615*

7. Details of 2018 grants received

Region	Grantor	Name of Grant Programme	Purpose of Grant	Term	Amount €
All Regions	Health Service Executive	Service Level Agreement/Grant Aid Agreement	Pay and General Administration, Service Provision, Advertising Development etc.	January to December 2018	1,289,554
National	Health Service Executive Via	National Office of Suicide Prevention	Secondment to NOSP	January to December 2018	74,927
All Regions	Health Service Executive	National Lottery Grant Scheme	Respite Weekend for GROW members and provision of Training programmes	January to December 2018	41,501
National	POBAL	Funding scheme to support National Organisations in the Community and Voluntary Sector	Pay and General Administration, Monitoring & Evaluation	January to December 2018	44,217
National	Fingal Co Council	Office improvements	Blinds for office	Once off funding	1,000
National	The Department of Justice and Equality through the Probation Service	Probation Service funding for Arbour Hill Programme	Service Provision of GROW program in Arbour Hill.	12 Months	13,000
East	Sage	Youth health & wellbeing	Development of East	€460 Deferred until 2019	5,420
Midlands	Offaly Co Council	Community Enhancement Grant	Purchase Printer	Once off funding	1,000
East	Central Mental Hospital	Leadership Course	Roll out of leadership course in CMH	€4,000 received. €2,720 deferred to 2019	1,280
	Total Grants Received				**1,471,899**

Department of Justice and Equality through the Probation Service
Department of Justice and Equality through the Probation Service provided current funding in the amount of €13,000 in 2018. Funding is granted for a 12 month period and paid in accordance with the terms and conditions of the funding agreement.

Grow in Ireland is compliant with the relevant Circulars, including Circular 44/2006 and have obtained an up to date Tax Clearance Certificate.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

8. Other incoming resource

	2018 **€**	*2017* *€*
Fundraising activity	**29,572**	*21,898*
Church gate collections	**45,743**	*51,977*
	75,315	*73,875*

9. Expenditure on charitable activities

	2018 **€**	*2017* *€*
Other costs		
Service delivery	**313,624**	*301,510*
Education and outreach	**8,393**	*9,856*
Promoting and marketing	**63,183**	*76,912*
Premises costs	**84,198**	*51,851*
Wages and salaries	**1,052,477**	*1,085,506*
Office costs	**70,901**	*74,850*
	1,592,776	*1,600,485*
Governance costs	**16,352**	*21,702*
Total	**1,609,128**	*1,622,187*

10. Analysis of governance costs

	2018 **€**	*2017* *€*
Regional team expenses	**4,899**	*6,213*
Executive expenses	**4,488**	*4,228*
Audit fees	**6,965**	*6,968*
Legal fees	**-**	*4,293*
	16,352	*21,702*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

11. Employees

	2018 €	*2017 €*
Wages and salaries	**943,931**	*969,935*
Social insurance costs	**91,665**	*95,841*
Costs of defined contribution scheme	**16,881**	*19,730*
	1,052,477	*1,085,506*

The average monthly number of employees, including the directors, during the year was as follows:

	2018 No.	*2017 No.*
Charitable Activities	**42**	*41*

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of employees 2018	*Number of employees 2017*
€70,000 - €80,000	**1**	*1*

None of the directors received any remuneration or received any other benefits from an employment with Grow Ireland.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

12. Tangible fixed assets

	Freehold property €
Cost or valuation	
At 1 January 2018	**500,000**
At 31 December 2018	**500,000**
Depreciation	
Charge for the year on owned assets	**10,000**
At 31 December 2018	**10,000**
Net book value	
At 31 December 2018	**490,000**
At 31 December 2017	*500,000*

13. Debtors

	2018 €	*2017 €*
Trade debtors	**84,025**	*18,233*
Prepayments	**10,053**	*14,465*
	94,078	*32,698*

14. Cash and cash equivalents

	2018 €	*2017 €*
Cash and bank balances	**210,593**	*231,561*
Cash on deposit	**515,342**	*511,633*
	725,935	*743,194*

15. Creditors: Amounts falling due within one year

	2018 €	*2017* *€*
Trade creditors	**9,025**	*9,842*
Payroll taxes	**23,502**	*17,998*
Accruals	**20,032**	*36,073*
Deferred income	**105,106**	*93,061*
	157,665	*156,974*

16. Pension costs - defined contribution

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to €16,881 (2017: €19,730).

17. Analysis of net assets by fund

	Fixed assets €	Current assets €	Current liabilities €	Total €
Restricted income				
All funds	**490,000**	**107,928**	**(105,106)**	**492,822**
Unrestricted income				
Activities for generating funds	**-**	**712,085**	**(52,559)**	**659,526**
	490,000	**820,013**	**(157,665)**	**1,152,348**

18. Analysis of movements on funds

	Balance 1 January 2018 €	Incoming resources €	Resources expended €	Transfer between funds €	Balance 31 December 2018 €
Restricted income					
Grants received	**500,000**	**51,637**	**(61,492)**	**492**	**490,637**
HSE grants	**-**	**1,290,834**	**(1,416,115)**	**125,281**	**-**
Probation service	**-**	**13,000**	**(13,278)**	**278**	**-**
HSE Respite funding	**-**	**41,501**	**(39,316)**	**-**	**2,185**
National Suicide Prevention Grant	**152**	**74,927**	**(74,927)**	**(152)**	**-**
Darren Conroy donation	**-**	**4,000**	**(4,000)**	**-**	**-**
	500,152	**1,475,899**	**(1,609,128)**	**125,899**	**492,822**
Unrestricted income					
Activities for generating funds	**618,766**	**176,360**	**(9,701)**	**(125,899)**	**659,526**
Total funds	**1,118,918**	**1,652,259**	**(1,618,829)**	**-**	**1,152,348**

19. Company status

The company is limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation.

20. Related party transactions

During the year none of the directors have been paid any remuneration or received any other benefits from an employment with Grow in Ireland.

The total amount of expenses reimbursed to the directors during the year is €4,488. The expenses relate to travel costs incurred while fulfilling their duties.

21. Approval of financial statements

The board of directors approved these financial statements for issue on 06 April 2019.

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 €	*2017* *€*
Income		**1,651,546**	*1,669,964*
Expenditure		**(1,618,829)**	*(1,630,820)*
Income from investments		**713**	*1,627*
Net surplus		**33,430**	*40,771*

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	2017
	€	€
Income		
Donations - general	**64,853**	*35,246*
Donations - JP McManus Benevolent Fund	**-**	*106,935*
Fundraising activity	**29,572**	*21,898*
Church gate collection	**45,743**	*51,977*
The Probation Service	**13,000**	*13,000*
National Office of Suicide Prevention	**74,927**	*56,379*
Community & Voluntary Support Grant	**44,217**	*40,933*
HSE National Mental Health	**462,024**	*154,008*
Eastern HSE	**126,914**	*115,151*
Midland HSE	**96,500**	*96,500*
Western HSE	**78,415**	*78,412*
Mid Western HSE	**85,000**	*88,166*
North Eastern HSE	**101,688**	*94,227*
South Eastern HSE	**123,308**	*431,328*
Donegal	**64,416**	*64,418*
Southern HSE	**122,489**	*122,488*
Sligo/Leitrim	**28,800**	*28,800*
HSE Lottery Fund	**41,501**	*22,615*
Grants received	**8,700**	*3,943*
Literature income	**12,456**	*13,178*
Voluntary/Grower contribution	**27,023**	*30,362*
	1,651,546	*1,669,964*

SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

	2018	*2017*
	€	*€*
Administration expenses		
Wages and salaries	**943,931**	*969,935*
Social insurance costs	**91,665**	*95,841*
Staff defined contribution pension costs	**16,881**	*19,730*
Employee training expenses	**17,961**	*11,696*
Other staff costs	**16,547**	*16,136*
Travelling expenses	**184,227**	*183,586*
Printing, postage and stationery	**19,160**	*19,987*
Telephone	**20,238**	*19,188*
Computer bureau costs	**13,365**	*11,908*
PR & Advertising	**14,295**	*5,729*
Subscriptions	**7,106**	*8,555*
Legal and professional	**6,924**	*13,890*
Auditors' remuneration	**6,965**	*6,968*
Bank charges	**2,183**	*2,365*
General expenses	**1,290**	*1,940*
Rent	**32,637**	*25,251*
Light and heat	**12,212**	*10,458*
Insurance	**7,930**	*7,703*
Repairs and maintenance	**24,274**	*11,404*
Depreciation	**10,000**	*-*
Executive expenses	**4,488**	*4,228*
Regional team expenses	**4,899**	*6,213*
Equipment written off on purchase	**10,115**	*12,498*
Staff recruitment	**3,565**	*3,658*
Literature costs	**15,687**	*24,012*
Respite costs	**39,316**	*46,291*
Community Education Programme	**6,276**	*4,950*
Group expenses	**61,992**	*55,679*
Fundraising costs	**9,707**	*8,633*
Gifts, cards and flowers	**804**	*14,643*
Conference Expenses	**8,359**	*-*
Programme Costs	**3,830**	*7,745*
	1,618,829	*1,630,820*

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 €	*2017 €*
Interest receivable		
Bank interest receivable	**713**	*1,627*
	713	*1,627*