

**Home Again
A Company Limited by Guarantee
and not having a Share Capital**

**Directors' Report and Financial
Statements for the year ended 31
December 2016**

Registration No: 25559

Home Again
A Company Limited by Guarantee and not having a Share Capital

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Executive Committee	Mr. D. Cox (President) Mr. S. Ensor Mr. T. Kearney Ms. M. Mullen (Hon. Secretary) Mr. J. O'Donohoe Mr. S. O'Leary Mr. M. Semple (Chairman) Mr. D. Shanley (Hon. Treasurer) Mr. P. J. V. Sheil (retired 12/02/2017)
Registered Office	1 Tempe Terrace, Coliemore Road, Dalkey, Co. Dublin.
Auditors	Duignan Carthy O'Neill Chartered Accountants, Registered Auditors 84 Northumberland Road, Dublin 4.
Bankers	Allied Irish Banks plc 40/41 Westmoreland Street, Dublin 2 Bank of Ireland College Green, Dublin 2
Solicitors	Mason Hayes & Curran, Incorporating Arthur O'Hagan South Bank House Barrow Street Dublin 4

Home Again
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Directors' Report
for the year ended 31 December 2016

The directors present their report and the financial statements for the year ended 31 December 2016.

Principal Activities

The principal activity of Home Again is to provide as real a home as possible for boys deprived of a normal home and to rehabilitate, train and educate them. Home Again also provides Aftercare accommodation for people over 18 who were previously in care and are starting independent living.

Future Developments

The directors feel that adequate reserves are currently in place to cover any shortfalls should they arise. The society continues to investigate ways of controlling and further reducing expenditure in line with the funding received. To this aim the Board are in the process of agreeing a 3 year plan that will be multi phased to address the current deficit. The plan will be focused on closing the gap on the financials with a focus on additional funding and continued efforts around corporate sponsorship/fundraising. It will also include a comprehensive root and branch expense management plan. It is also looking at ways to improve the service provided. One such way is in providing placement support: creating a more holistic approach to end of service for young people in its care; this additional service has been provided independently of the Child and Family Agency (TUSLA).

Results

The deficit for the year after providing for depreciation amounted to €291,122. (2015 - deficit €278,041).

State of Affairs

In the opinion of the directors, the state of affairs of the company is satisfactory and there is no material change since the balance sheet date.

Directors and their Interests

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he/she is a member or within one year after he/she ceases to be a member, for payment of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding five Euro.

All directors serve in a voluntary capacity.

Political Donations

No political donations were given by the company during the year.

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Directors' Report
for the year ended 31 December 2016

Directors' Responsibilities

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 financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and Irish Generally Accepted Accounting Practice (Irish GAAP), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Ireland' and promulgated by the Institute of Chartered Accountants in Ireland.

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

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, 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.

Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise, and the provision of adequate resources to the financial function. The accounting records are maintained at 1 Tempe Terrace, Coliemore Road, Dalkey, Co Dublin.

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Directors' Report
for the year ended 31 December 2016

Principal Risks and Uncertainties

The directors are aware of their statutory obligations in relation to providing a fair review of the Company's development and performance. The directors are satisfied that the principal risk facing the Company is the availability of continued funding from the government. The directors have addressed this risk by competent spending of the funds received.

Relevant Audit Information

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

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

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Duignan Carthy O'Neill, Chartered Accountants, have indicated their willingness to continue in office.

On behalf of the Board of Directors

Ms. M. Mullen

Director

Mr. M. Semple

Director

Date: 20 April 2017

Independent Auditors' Report to the members of Home Again

We have audited the financial statements of Home Again for the year ended 31 December 2016, which comprise the Income & Expenditure Account, the Statement of Changes in Equity, Balance Sheet, the Statement of Cash Flows and the related notes and accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 4 the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion, the financial statements:

- give a true and fair view, of the assets, liabilities and financial position of the company as at 31 December 2016 and of its deficit for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

**Independent Auditors' Report to the members of
Home Again**

Matters on which we are required to report by the Companies Act 2014

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

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by section 305 to 312 of the Act are not made.

**84 Northumberland Road,
Dublin 4.**



**Liam McQuaid
For and on Behalf of
Duignan Carthy O'Neill
Chartered Accountants, and
Registered Auditors**

Date: 26 April 2017

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Income & Expenditure Account
for the year ended 31 December 2016

		Continuing operations	
		2016	2015
	Notes	€	€
Administrative expenses		(2,146,409)	(2,385,650)
Other operating income		1,856,482	2,102,514
Operating deficit		<u>(289,927)</u>	<u>(283,136)</u>
(Increase)/Decrease in provision for financial investment impairment		(1,382)	3,989
Deficit before interest	5	<u>(291,309)</u>	<u>(279,147)</u>
Interest receivable	7	187	1,106
Deficit for the year		<u><u>(291,122)</u></u>	<u><u>(278,041)</u></u>

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

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Statement of Changes in Funds
for the financial year ended 31 December 2016

	Income and Expenditure account €	Sinking Fund €	Total Funds €
At 1 January 2016	1,076,591	15,000	1,091,591
(Deficit) for the year	(291,122)	-	(291,122)
At 31 December 2016	<u>785,469</u>	<u>15,000</u>	<u>800,469</u>

In respect of prior year:

	Income and Expenditure account €	Sinking Fund €	Total Funds €
At 1 January 2015	1,369,632	-	1,369,632
(Deficit) for the year	(278,041)	-	(278,041)
Transfer to sinking fund	(15,000)	15,000	-
At 31 December 2015	<u>1,076,591</u>	<u>15,000</u>	<u>1,091,591</u>

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Balance Sheet
as at 31 December 2016

	Notes		2016 €	2015 €
Fixed Assets				
Tangible assets	8		2,079,838	2,136,577
Investments	9		2,073	3,455
			2,081,911	2,140,032
Current Assets				
Debtors	10	2,255	2,150	
Investments	11	-	496,709	
Cash at bank and in hand		807,925	645,522	
		810,180	1,144,381	
Creditors: amounts falling due within one year	12	(94,392)	(140,029)	
Net Current Assets			715,788	1,004,352
Total Assets Less Current Liabilities			2,797,699	3,144,384
Creditors: amounts falling due after more than one year				
Grants Received	14		(521,733)	(535,622)
Capital Funds	20		(1,475,497)	(1,517,171)
			800,469	1,091,591
Financed by:				
Reserves				
Sinking Fund			30,000	15,000
Accumulated Fund			770,469	1,076,591
			800,469	1,091,591

The financial statements were approved by the Board of Directors on 20 April 2017 and signed on its behalf by:

Ms. M. Mullen
Director

Mr. M. Semple
Director

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Statement of Cash Flows
for the year ended 31 December 2016

	2016	2015
	€	€
Reconciliation of (Deficit)/Surplus to net cash outflow from operating activities		
Operating (deficit)/surplus	(291,122)	(278,041)
Depreciation	76,059	74,775
Interest Received	(187)	(1,106)
Movement on Investment Impairment	1,382	(2,989)
Release of Capital Grants	(13,889)	(22,044)
Release of Capital Funds	(41,674)	(41,674)
(Increase)/Decrease in debtors	(105)	5,848
Increase/(Decrease) in creditors	(45,637)	67,713
Net cash outflow from operating activities	<u>(315,173)</u>	<u>(197,518)</u>
 Cash Flow from investing activities		
Returns on investments and servicing of finance	187	1,106
Capital expenditure	(19,320)	(511,306)
Proceeds from Disposal of German Bond	496,709	496,709
Cash Investment during year	-	(496,709)
	<u>162,403</u>	<u>(707,718)</u>
 Cash Flow from financing activities		
Financing - Capital grant Received	-	475,000
Increase/(Decrease) in cash in the year	<u>162,403</u>	<u>(232,718)</u>
 Reconciliation of net cash flow to movement in net funds (Note16)		
Increase/(Decrease) in cash in the year	162,403	(232,718)
Net funds at 1 January 2016	<u>645,522</u>	<u>878,240</u>
Net funds at 31 December 2016	<u>807,925</u>	<u>645,522</u>

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Notes to the Financial Statements
for the year ended 31 December 2016

1. General Information

These financial statements comprising the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and the related notes constitute the individual financial statements of Home Again for the financial year ended 31 December 2016.

Statement of Compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

2. Accounting Policies

2.1. Basis of Preparation

The financial statements are prepared on the going concern basis and in accordance with Financial Reporting Standard 102 (FRS102) and Irish statute comprising the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the profit or loss during the period in which they are incurred.

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Notes to the Financial Statements
for the year ended 31 December 2016

..... continued

2.2 Tangible Fixed Assets and Depreciation Continued...

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives. The estimated useful lives range as follows:

Depreciation is provided on the following basis:

Premises	-	2% Straight Line
Improvements to Premises	-	10% Straight Line
Furniture & Fittings	-	20% Reducing Balance
Equipment	-	20% Reducing Balance
Motor vehicles	-	25% Straight Line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'other operating income' in the Income and Expenditure Account.

2.3. Investments

Fixed asset investments are remeasured to market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

Current asset investments are remeasured to market value at each Balance Sheet date. Gains and losses on remeasurement are recognised in profit or loss for the period.

2.4. Taxation

The Company is exempt from taxation as it is a registered charity number CHY 5673.

2.5. Grants

Grants are accounted for under the performance model as permitted by FRS 102. Capital grants and Capital funds relating to expenditure on tangible fixed assets are credited to the Income and Expenditure Account at the same rate as the depreciation on the assets to which they relate. The deferred element of the capital grants and capital funds are included in long term creditors.

Grants of a revenue nature are recognised in the Income and Expenditure Account in the same period as the related expenditure.

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Notes to the Financial Statements
for the year ended 31 December 2016

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2.6. Going Concern

Home Again is reliant on continuing support from the Child and Family Agency (TUSLA) in the form of Grant assistance to ensure that the Company remains in operation for the foreseeable future.

2.7. 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.

2.8. Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like prepayments, amounts receivable, payable and accruals.

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 Income and Expenditure Account.

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.

2.9. Pensions

The company operate Superannuation and Pension Related Deductions for its employees. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as an expense in the Income and Expenditure Account when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet.

2.10. Sinking Fund

The Company has set up a sinking fund in 2015. The purpose of this sinking fund is to set a sum of money aside for the long term replacement or repair of the properties in the future.

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Notes to the Financial Statements
for the year ended 31 December 2016

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3. Judgements and Key Sources of Estimation Uncertainty

The directors consider the accounting estimates and assumptions below to be its accounting estimates and judgements:

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Useful Lives of Tangible Fixed Assets

Long-lived assets comprising primarily of property represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each property and the estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation of the fixed assets and the amortisation of the capital grants during the financial year.

4. Child and Family Agency (TUSLA) Grants

Child and Family Agency (TUSLA) Grants of €1,752,210 were received during the year as follows:

	<u>2016</u>	<u>2015</u>
	€	€
Revenue Grant	1,752,210	2,028,182

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Notes to the Financial Statements
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5. Deficit before Interest

The Deficit before interest has been arrived at after charging the following items:

	<u>2016</u>	<u>2015</u>
	€	€
Surplus on disposal of tangible fixed assets	-	1,000
Audit Fees	6,150	6,150
Depreciation	76,059	72,876
Capital Grants Amortised	(13,889)	(22,044)
Capital Funds Amortised	<u>(41,674)</u>	<u>(41,674)</u>

6. Staff Costs:

Number of employees

The average monthly numbers of employees for the financial year was 34 (2015: 35)

<u>Employment costs</u>	<u>2016</u>	<u>2015</u>
	€	€
Wages and Salaries	1,649,472	1,914,828
Social Welfare Costs	168,939	189,488
Staff Training	7,941	15,357
Staff Costs - Contractors	22,855	-
	<u>1,849,207</u>	<u>2,119,673</u>
(Superannuation & Pension Related Deductions included in Wages and Salaries)	<u>153,945</u>	<u>206,908</u>

7. Interest Receivable and Similar Income

	<u>2016</u>	<u>2015</u>
	€	€
Bank interest	<u>187</u>	<u>1,106</u>

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Notes to the Financial Statements
for the year ended 31 December 2016

..... continued

8. Tangible Fixed Assets

	Premises	Improvements to premises	Furniture & Fittings	Motor Vehicles	Total
Cost	€	€	€	€	€
At 1 January 2016	2,302,735	617,225	140,594	30,595	3,091,149
Additions	-	12,740	6,580	-	19,320
At 31 December 2016	<u>2,302,735</u>	<u>629,965</u>	<u>147,174</u>	<u>30,595</u>	<u>3,110,469</u>
Depreciation					
At 1 January 2016	306,838	496,166	127,669	23,899	954,572
Charge for the year	44,479	25,304	4,377	1,899	76,059
At 31 December 2016	<u>351,317</u>	<u>521,470</u>	<u>132,046</u>	<u>25,798</u>	<u>1,030,631</u>
Net book values					
At 31 December 2016	<u>1,951,418</u>	<u>108,495</u>	<u>15,128</u>	<u>4,797</u>	<u>2,079,838</u>
At 31 December 2015	<u>1,995,897</u>	<u>121,059</u>	<u>12,925</u>	<u>6,696</u>	<u>2,136,577</u>

In respect of prior year:

	Premises	Improvements to premises	Furniture & Fittings	Motor Vehicles	Total
Cost	€	€	€	€	€
At January 2015	1,831,380	593,143	133,320	15,250	2,573,093
Adjustment to Cost	-	-	-	6,750	6,750
Additions	471,355	24,082	7,274	8,595	511,306
At 31 December 2015	<u>2,302,735</u>	<u>617,225</u>	<u>140,594</u>	<u>30,595</u>	<u>3,091,149</u>
Depreciation					
At January 2015	260,783	472,627	124,387	15,250	873,047
Adjustment to Accumulated Depreciation	-	-	-	6,750	6,750
Charge for the year	46,055	23,539	3,282	1,899	74,775
At 31 December 2015	<u>306,838</u>	<u>496,166</u>	<u>127,669</u>	<u>23,899</u>	<u>954,572</u>
Net book values					
At 31 December 2015	<u>1,995,897</u>	<u>121,059</u>	<u>12,925</u>	<u>6,696</u>	<u>2,136,577</u>
At 31 December 2014	<u>1,570,597</u>	<u>120,516</u>	<u>8,933</u>	<u>-</u>	<u>1,700,046</u>

The basis by which depreciation is calculated is set out in note 2.2.

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Notes to the Financial Statements
for the year ended 31 December 2016

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9. Investments

	<u>2016</u>	<u>2015</u>
	€	€
Ordinary Shares permanent TSB Group Holdings p.l.c.		
Cost	25,868	25,868
	<hr/>	<hr/>
Market Value at 01 January 2016	3,455	466
Increase/(Decrease) in market value	(1,382)	2,989
	<hr/>	<hr/>
At 31 December 2016	2,073	3,455
	<hr/>	<hr/>

10. Debtors : Amounts Falling Due Within One Year

	<u>2016</u>	<u>2015</u>
	€	€
Other debtors	437	204
Prepaid Expenses	1,818	1,946
	<hr/>	<hr/>
	2,255	2,150
	<hr/>	<hr/>

11. Current Asset Investments

	<u>2016</u>	<u>2015</u>
	€	€
Cash Investments Held	-	496,709
	<hr/>	<hr/>

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Notes to the Financial Statements
for the year ended 31 December 2016

..... continued

12. Creditors: Amounts Falling Due Within One Year	<u>2016</u> €	<u>2015</u> €
PAYE/PRSI Liability	50,821	88,073
Other creditors	33,269	43,793
Accruals	10,302	8,163
	<u>94,392</u>	<u>140,029</u>

13. Charges

The Title Deeds of property at Dalkey and Templeogue are held in safe keeping by Solicitors.

The title deeds of Apartment 11, Killiney Court, are with Dun Laoghaire Rathdown County Council on foot of a mortgage with them consequent on receipt of a grant of €61,934. The title deeds of 192 Kimmage Road West, Dublin 12 are with Dublin City Council on foot of a mortgage with them consequent on receipt of a grant of €475,000.

14. Capital Grants

	<u>Premises</u> €	<u>Improvement To Premises</u> €	<u>Total</u> €
Grants:			
At 1 January 2016	533,043	2,579	535,622
Released to Income & Expenditure Account	(12,135)	(1,754)	(13,889)
At 31 December 2016	<u>520,908</u>	<u>825</u>	<u>521,733</u>

15. Ultimate Controlling Party

The Company is controlled by its members in accordance with its constitution.

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Notes to the Financial Statements
for the year ended 31 December 2016

..... continued

16. Analysis of Changes in Net Funds

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	645,522	162,403	807,925
Net funds	<u>645,522</u>	<u>162,403</u>	<u>807,925</u>

The cash balance as at 31 December 2016 includes €45,000 relating to the sinking fund at that date.

17. Capital Commitments

The Company does not have any capital commitments at 31 December 2016.

18. Related Party Transactions

There were no material Related Party Transactions during the year.

19. Key Management Personnel Compensation

There was no compensation paid to key management personnel during the year ended 31 December 2016.

20. Capital Funds	<u>2016</u> €	<u>2015</u> €
<u>Received</u>		
At 1 January 2016	1,517,171	1,558,845
Received during year	-	-
	<u>1,517,171</u>	<u>1,558,845</u>
Released to Income & Expenditure Account	(41,674)	(41,674)
At 31 December 2016	<u>1,475,497</u>	<u>1,517,171</u>

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Notes to the Financial Statements
for the year ended 31 December 2016

..... continued

21. Post Balance Sheet Events

There have been no significant events affecting the company since the year-end.

22. Approval of Financial Statements

The financial statements were approved by the Board of Directors on 20 April 2017.