

Company Registration No. 281504 (Republic of Ireland)

**ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY
GUARANTEE**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

Directors	Adrian Dunlevy Frank Comerford William Kemmy Tom Little Marian Duffy Brian Buckley Maura Dowling Sean Scanlon Eamonn Elliis	(Appointed 2 March 2016) (Appointed 22 September 2016)
Secretary	Frank Comerford	
Company number	281504	
Registered office	Community Services Centre St Joseph's Road Carlow.	
Auditors	Lalor O'Shea McQuillan Chartered Accountants Registered Auditors 44 Tullow Street Carlow	
Business address	Community Services Centre St Joseph's Road Carlow.	
Bankers	Allied Irish Bank 36/37 Tullow Street Carlow	
Solicitors	A.B. Jordan & Co College Street, Carlow.	

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

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ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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

Principal activities

The principal activity of the company continued to be the provision of community services.

Fair review of the business

The results for the year and the financial position at the year end were considered satisfactory by the directors.

Principal risks and uncertainties

The company relies principally on public funding to deliver its services. As such, it is subject to annual agreement of budgets, determination of service level agreement funding and increasingly stringent and specific governance compliance arrangements. The company may be affected by changes to government public funding policy.

Other risks and uncertainties facing the company include those that could arise from adverse developments in the following areas:

- changes in the current economic climate in Ireland
- the ability of the company to attract and retain key staff

The board regularly monitors all of the above risks and appropriate actions are taken to mitigate those risks or address their potential adverse consequences.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Adrian Dunlevy
Frank Comerford
William Kemmy
Tom Little
Andrea Dalton
Marian Duffy
Brian Buckley
Maura Dowling
Sean Scanlon
Eamonn Elliis

(Resigned 2 March 2016)

(Appointed 2 March 2016)

(Appointed 22 September 2016)

Frank Comerford held the office of secretary during the year and up to the date of signature of the financial statements.

Results and dividends

The results for the year are set out on page 6.

Directors' and secretary's interests

There are no directors' interests requiring disclosure under the Companies Act 2014.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016**

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by:

- employing qualified and experienced staff, and
- ensuring that sufficient company resources are available for the task, and
- liaising with the company's auditors.

The accounting records are held at the company's registered office, Community Services Centre St Joseph's Road Carlow..

Post reporting date events

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

Future developments

There are no future developments requiring comment.

Auditor

In accordance with the Companies Act 2014, section 383(2), Lalor O'Shea McQuillan continue in office as auditor of the company.


Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

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

On behalf of the board


Adrian Dunlevy
Director
31 May 2017


Frank Comerford
Director

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2016

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 that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by Chartered Accountants 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 that financial year and otherwise comply with the Companies Act 2014.

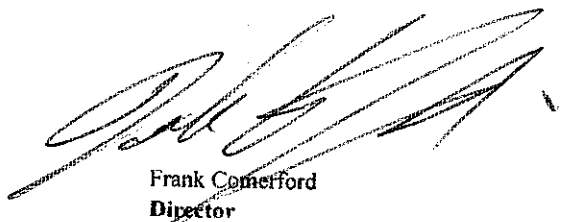
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then 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.

On behalf of the board


Adrian Dunleavy
Director
31 May 2017


Frank Comerford
Director

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

We have audited the financial statements of St. Catherines Community Services Centre Company Limited By Guarantee for the year ended 31 December 2016 set out on pages 6 to 19. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by Chartered Accountants 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 auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, 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 annual 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 state of the assets, liabilities and financial position of the company as at 31 December 2016 and of its surplus for the year then ended; and
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and, in particular, the requirements of the Companies Act 2014.

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.

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

Matters on which we are required to report by exception

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



for and on behalf of Lalor O'Shea McQuillan

Chartered Accountants

Registered Auditors

44 Tullow Street

Carlow

31 May 2017

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 DECEMBER 2016

		2016	2015
	Notes	€	€
Income	3	1,634,328	1,419,245
Administrative and programme expenses		(1,601,979)	(1,460,413)
Other operating income		6,624	5,374
Operating surplus/(deficit)	5	38,973	(35,794)
Interest receivable and similar income	7	1,152	9,579
Surplus/(deficit) before taxation		40,125	(26,215)
Taxation		-	-
Surplus/(deficit) for the financial year	15	40,125	(26,215)
Total comprehensive income for the year		40,125	(26,215)
Retained earnings at 1 January 2016		614,604	640,819
Retained earnings at 31 December 2016		654,729	614,604

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

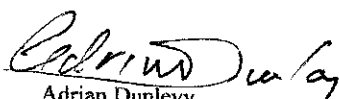
ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

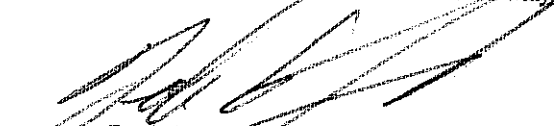
BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016		2015	
		€	€	€	€
Fixed assets					
Tangible assets	8		58,813		59,124
Current assets					
Debtors	10	93,537		70,413	
Cash at bank and in hand		829,364		852,254	
		<u>922,901</u>		<u>922,667</u>	
Creditors: amounts falling due within one year	11	<u>(298,994)</u>		<u>(342,572)</u>	
Net current assets			623,907		580,095
Total assets less current liabilities			<u>682,720</u>		<u>639,219</u>
Creditors: amounts falling due after more than one year			(27,991)		(24,615)
Net assets			<u>654,729</u>		<u>614,604</u>
Reserves					
Income and expenditure account	15		654,729		614,604

The financial statements were approved by the board of directors and authorised for issue on 31 May 2017 and are signed on its behalf by:


Adrian Dunlevy
Director


Frank Comerford
Director

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 €	€	2015 €	€
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(7,372)		72,221
Investing activities					
Purchase of tangible fixed assets		(16,670)		(20,085)	
Interest received		1,152		9,579	
Net cash used in investing activities			(15,518)		(10,506)
Net cash used in financing activities					
Net (decrease)/increase in cash and cash equivalents			(22,890)		61,715
Cash and cash equivalents at beginning of year			852,254		790,539
Cash and cash equivalents at end of year			829,364		852,254

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

Company information

St. Catherines Community Services Centre Company Limited By Guarantee is a limited company domiciled and incorporated in Republic of Ireland. The registered office is Community Services Centre, St Joseph's Road, Carlow..

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Income and expenditure

Government grants are accounted for using the accrual model. Grants relating to revenue are recognised in income on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Fee income, donations, rental income and sundry income are recognised when receivable.

Expenses are included in the financial statements as they become due and include VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings Leasehold	10% straight line
Fixtures, fittings & equipment	12.5% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2016

(Continued)

1 Accounting policies

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in surplus or deficit, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through surplus and deficit, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in surplus or deficit.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in surplus or deficit.

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in surplus or deficit in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

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

1.8 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

1.10 Retirement benefits

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

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

(Continued)

1 Accounting policies

1.11 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

2 Judgements and key sources of estimation uncertainty

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

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

3 Income/Service charges

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

4. Grant income from exchequer funds

Included in income for the year are various sums received by way of grants from exchequer funding. The details of these grants, as required to be disclosed by the Department of Public Expenditure and Reform, are outlined below.

Government Department	Name of Grantor	Name of Grant	Purpose of Grant	Total Grant	Term	Accounted for in 2016	Grants due 01/01/2016	Grants received in advance/ deferred 01/01/2016	Received in 2016	Grants due 31/12/2016	Grants received in advance/ deferred 31/12/2016
				€		€	€	€	€	€	€
Children & Youth Affairs	Tusla	Child & Family Services	Pay/Admin, Service Provision	361,560	Jan-Dec 2016	345,724	-	62,953	320,478	30,411	68,118
Children & Youth Affairs	Tusla	School Completion programme	Pay/Admin, Service Provision	21,200	Sep 2016-Jun 2017	8,925	-	-	21,200	-	12,274
Children & Youth Affairs	Tusla	School Completion programme	Pay/Admin, Service Provision	21,200	Sep 2015-Jun 2016	12,832	-	12,832	-	-	-
Children & Youth Affairs	Tusla	Access & Family Support	Pay/Admin, Service Provision	41,068	Jan-Dec 2016	40,842	226	12,495	44,595	-	16,022
Health	HSE	Older Persons Services	Pay/Admin, Service Provision	73,708	Jan-Dec 2016	71,708	-	-	73,708	-	-
Health	HSE	Social Inclusion - THU	Pay/Admin, Service Provision	142,220	Jan-Dec 2016	139,223	-	58,089	93,381	-	12,147
Health	HSE	Older Persons Services	Service Provision	3,000	Jan 2016-Dec 2018	48	-	48	3,000	-	3,000
Health	HSE	Child & Family Services	Service Provision	3,914	Sep 2015-Jun 2016	-	-	3,914	-	-	3,914
Health	HSE	Social Inclusion - THU	Service Provision	6,000	Jan-Dec 2012	-	-	2,119	-	-	2,119
Health	HSE	Social Inclusion - THU	Service Provision	8,000	Jan-Dec 2012	-	-	1,683	-	-	1,683
Health	HSE	Social Inclusion - THU	Service Provision	20,000	Jan-Dec 2012	-	-	1,420	-	-	1,420
Health	HSE	Carlow Trav Health Work - Cardio	Service Provision	3,000	Jan-Dec 2012	-	-	1,768	-	-	1,768
Health	HSE	Traveller Mens Health Work - Cardio	Service Provision	3,000	Jan-Dec 2012	-	-	2,296	-	-	2,296
Health	HSE	Centre of Excellence	Consultancy	4,980	Jan-Dec 2012	-	-	269	-	-	269
Social Protection	Dept of Social Protection	School Meals Programme	Service Provision	14,128	Sep 2016-Jun 2017	5,445	-	-	5,443	-	-
Social Protection	Dept of Social Protection	School Meals Programme	Service Provision	16,417	Sep 2015-Jun 2016	10,368	-	-	10,368	-	-
Social Protection	Dept of Social Protection	Activation & Family Support Programme	Pay/Admin	59,253	Sep 2016-Jun 2017	4,306	-	-	4,210	20,253	11,737
Social Protection	Dept of Social Protection	Activation & Family Support Programme	Pay/Admin	62,871	Sep 2015-Jun 2016	45,706	22,718	5,552	62,872	-	1,384
Social Protection	Dept of Social Protection	Activation & Family Support Programme	Pay/Admin, Service Provision	19,700	Apr 2015-Mar 2016	407	-	19,700	-	-	-
Social Protection	Dept of Social Protection	Activation & Family Support Programme	Pay/Admin, Service Provision	31,405	Nov 15-Jun 2016	20,219	-	407	-	-	-
Social Protection	Dept of Social Protection	Activation & Family Support Programme	Pay/Admin, Service Provision	5,800	Sep 2014-June 2015	23,655	-	-	29,451	-	6,562
Social Protection	Dept of Social Protection	Back to Education Initiative	Pay/Admin, Service Provision	29,450	Apr 2016-Mar 2017	29,700	-	-	29,451	-	4,332
Social Protection	Dept of Social Protection	Back to Education Initiative	Pay/Admin, Service Provision	29,450	Apr 2015-Mar 2016	5,586	-	5,586	-	-	5,796
Social Protection	Dept of Social Protection	Community Childcare Subvention	Pay/Admin, Service Provision	85,137	Sep 2016-Jun 2017	27,648	-	-	37,187	-	9,539
Social Protection	Dept of Social Protection	Community Childcare Subvention	Pay/Admin, Service Provision	76,514	Sep 2015-Jun 2016	41,982	-	15,912	31,860	-	-
Social Protection	Dept of Social Protection	Community Childcare Subvention	Pay/Admin, Service Provision	93,851	Sep 2016-Jun 2017	27,735	-	-	44,792	-	17,027
Social Protection	Dept of Social Protection	Community Childcare Subvention	Pay/Admin, Service Provision	79,301	Sep 2015-Jun 2016	51,059	-	14,757	36,342	-	-
Social Protection	Dept of Social Protection	Training & Education Childcare	Pay/Admin, Service Provision	8,382	Jan-Dec 2016	8,382	-	-	7,544	838	-
Social Protection	Dept of Social Protection	Training & Education Childcare	Pay/Admin, Service Provision	68,707	Sep 2016-Jun 2017	29,700	-	-	31,738	-	2,038
Social Protection	Dept of Social Protection	Training & Education Childcare	Pay/Admin, Service Provision	102,528	Sep 2015-Jun 2016	54,563	-	9,165	45,198	-	-
Social Protection	Dept of Social Protection	Training & Education Childcare	Pay/Admin, Service Provision	28,598	Sep 2016-Jun 2017	9,908	-	-	10,283	-	285
Social Protection	Dept of Social Protection	Training & Education Childcare	Pay/Admin, Service Provision	22,119	Sep 2015-Jun 2016	11,749	-	3,765	7,984	-	-
Social Protection	Dept of Social Protection	Early Childcare Care & Education	Pay/Admin, Service Provision	80,865	Sep 2016-Jun 2017	34,695	-	-	39,072	-	4,377
Social Protection	Dept of Social Protection	Early Childcare Care & Education	Pay/Admin, Service Provision	57,991	Sep 2015-Jun 2016	36,575	-	7,387	31,186	-	-
Social Protection	Dept of Social Protection	Early Childcare Care & Education	Pay/Admin, Service Provision	43,725	Sep 2016-Jun 2017	15,186	-	-	17,133	-	1,947
Social Protection	Dept of Social Protection	Early Childcare Care & Education	Pay/Admin, Service Provision	22,375	Sep 2015-Jun 2016	14,118	-	1,197	12,921	-	-
Education & Skills	KCETB	Local Training Initiative	Service Provision	85,610	Sep 2016-Jun 2017	52,313	-	-	30,825	-	-
Education & Skills	Solas	Local Training Initiative	Pay/Admin, Service Provision	84,370	Sep 2015-Jan 2016	39,824	-	-	48,254	21,488	-
Education & Skills	KCETB	Local Training Initiative	Pay/Admin, Service Provision	81,710	Apr 16-Mar 17	60,252	-	-	52,200	7,935	118

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

4. Grant income from exchequer funds (continued)

Government Department	Name of Grantor	Name of Grant	Purpose of Grant	Total Grant	Term	Accounted for in 2016	Grants due 01/01/2016	Grants received in advanced/deferred 01/01/2016	Received in 2016	Grants due 31/12/2016	Grants received in advanced/deferred 31/12/2016
				€		€	€	€	€	€	€
				2,379	Sep 2016-Jun 2017	507	-	507	-	-	-
			Enterprise grant	2,379	Sep 2016-Jun 2017	2,379	-	-	2,379	-	-
			Enterprise grant	2,380	Sep 2015-Jun 2016	2,379	-	-	2,379	-	-
			Service Provision	2,875	Jan-Dec 2016	2,875	-	-	2,875	-	-
			Pay/Admin, Service Provision	6,500	Nov 15-Jun 2016	2,084	416	-	2,500	-	-
			Service Provision	1,811	Jan-Dec 2016	1,811	-	-	1,811	-	-
			Pay/Admin, Service Provision	1,750	Jan-Dec 2016	1,750	-	-	1,750	-	-
			Service Provision	4,662	Jan-Dec 2016	4,662	-	-	4,662	-	-
			Service Provision	788	Jan-Dec 2016	788	-	-	788	-	-
			Pay/Admin	25,500	Dec 2016-Dec 2017	-	-	-	25,500	-	25,500
			Service Provision	5,500	Jan-Dec 2016	5,500	-	-	5,500	-	-
			Consultancy	3,370	Jan-Dec 2016	3,370	-	-	3,370	-	-
			Public awareness grant	3,000	Jan 16 - Dec 2017	-	-	-	5,000	-	3,000
			Service Provision	21,879	Feb 2015-Jun 2015	-	3,797	-	3,797	-	-
			Pay/Admin, Service Provision								
			European Refugee Fund								

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

5 **Operating surplus/(deficit)**

	2016	2015
	€	€
Operating surplus/(deficit) for the year is stated after charging/(crediting):		
Government grants	(6,624)	(5,374)
Fees payable to the company's auditor for the audit of the company's financial statements	5,486	5,043
Depreciation of owned tangible fixed assets	16,981	17,138
	<u> </u>	<u> </u>

6 **Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	2016	2015
	Number	Number
Administrative and programme staff	51	49
	<u> </u>	<u> </u>

Their aggregate remuneration comprised:

	2016	2015
	€	€
Wages and salaries	1,074,792	952,820
Employer's prsi	110,462	100,968
Pension costs	11,236	8,371
	<u>1,196,490</u>	<u>1,062,159</u>

The number of employees whose total benefits received from the company (excluding employer pension costs) fell within the bracket €60,000 - €70,000 in 2016 was 1. No employees received benefits in excess of €70,000 during the year.

7 **Interest receivable and similar income**

	2016	2015
	€	€
Interest income		
Interest on bank deposits	1,152	9,579
	<u> </u>	<u> </u>

Investment income includes the following:

Interest on financial assets not measured at fair value through surplus or deficit	1,152	9,579
	<u> </u>	<u> </u>

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2016

8	Tangible fixed assets Current financial year	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
		Leasehold €	€	€	€
	Cost				
	At 1 January 2016	1,501,680	277,710	6,400	1,785,790
	Additions	-	16,670	-	16,670
	At 31 December 2016	1,501,680	294,380	6,400	1,802,460
	Depreciation and impairment				
	At 1 January 2016	1,477,415	246,691	2,560	1,726,666
	Depreciation charged in the year	6,756	8,945	1,280	16,981
	At 31 December 2016	1,484,171	255,636	3,840	1,743,647
	Carrying amount				
	At 31 December 2016	17,509	38,744	2,560	58,813
	At 31 December 2015	24,265	31,019	3,840	59,124

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

8 Tangible fixed assets		(Continued)		
Prior financial year	Land and buildings Leaschold	Fixtures, fittings & equipment	Motor vehicles	Total
Cost	€	€	€	€
At 1 January 2015	1,501,680	257,625	6,400	1,765,705
Additions	-	20,085	-	20,085
At 31 December 2015	<u>1,501,680</u>	<u>277,710</u>	<u>6,400</u>	<u>1,785,790</u>
Depreciation and impairment				
At 1 January 2015	1,468,306	239,942	1,280	1,709,528
Depreciation charged in the year	9,109	6,749	1,280	17,138
At 31 December 2015	<u>1,477,415</u>	<u>246,691</u>	<u>2,560</u>	<u>1,726,666</u>
Carrying amount				
At 31 December 2015	<u>24,265</u>	<u>31,019</u>	<u>3,840</u>	<u>59,124</u>
At 31 December 2014	<u>33,374</u>	<u>17,683</u>	<u>5,120</u>	<u>56,177</u>
9 Financial instruments			2016	2015
			€	€
Carrying amount of financial assets				
Debt instruments measured at amortised cost			89,247	64,450
Carrying amount of financial liabilities				
Measured at amortised cost			113,109	147,622
10 Debtors			2016	2015
Amounts falling due within one year:			€	€
Trade debtors			88,671	47,125
Other debtors			576	17,325
Prepayments and accrued income			4,290	5,963
			<u>93,537</u>	<u>70,413</u>

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

11 Creditors: amounts falling due within one year

	Notes	2016 €	2015 €
PAYE and social welfare		27,712	20,916
Deferred income	12	158,173	174,034
Other creditors		75,063	130,100
Accruals		38,046	17,522
		<u>298,994</u>	<u>342,572</u>

12 Deferred income

	2016 €	2015 €
Arising from government grants	27,991	24,615
Other deferred income	158,173	174,034
	<u>186,164</u>	<u>198,649</u>

Deferred income is included in the financial statements as follows:

	2016	2015
Current liabilities	158,173	174,034
Non-current liabilities	27,991	24,615
	<u>186,164</u>	<u>198,649</u>

13 Retirement benefit schemes

Defined contribution schemes

	2016 €	2015 €
Charge to profit or loss in respect of defined contribution schemes	11,236	8,371

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The charge to surplus or deficit in respect of defined contribution schemes was €11,236 (2015 - €8,371).

14 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

15 Income and expenditure account

	2016	2015
	€	€
At the beginning of the year	614,604	640,819
Surplus/(deficit) for the year	40,125	(26,215)
At the end of the year	<u>654,729</u>	<u>614,604</u>

The company endeavours to hold funds in reserves to a maximum of 50% of its annual operating costs. The purpose of the fund is to cover disaster recovery and business continuance.

16 Financial commitments, guarantees and contingent liabilities

An Indenture of Mortgage and Charge exists between the company and the Health Service Executive in respect of the premises known as St. Catherine's Community Services Centre, St. Joseph's Road, Carlow. Under certain circumstances the HSE may demand repayment of this mortgage. However, the amount repayable will be reduced by a factor of 4% per annum. The maximum amount repayable at 31st December 2016 is €158,400 (2015:- €171,600).

17 Cash generated from operations

	2016	2015
	€	€
Surplus/(deficit) for the year after tax	40,125	(26,215)
Adjustments for:		
Investment income	(1,152)	(9,579)
Depreciation and impairment of tangible fixed assets	16,981	17,138
Movements in working capital:		
(Increase)/decrease in debtors	(23,124)	40,927
(Decrease) in creditors	(27,717)	(35,483)
(Decrease)/increase in deferred income	(12,485)	85,433
Cash (absorbed by)/generated from operations	<u>(7,372)</u>	<u>72,221</u>

18 Approval of financial statements

The directors approved the financial statements on the 31 May 2017