

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 2020**

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

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

**COMPANY INFORMATION**

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<b>Directors</b>	Adrian Dunlevy Frank Comerford Marian Duffy Brian Buckley Maura Dowling Sean Scanlon Eamonn Elliis Monsignor Brendan Byrne
<b>Secretary</b>	Frank Comerford
<b>Company number</b>	281504
<b>Registered charity number</b>	20038755
<b>Registered office</b>	Community Services Centre St Joseph's Road Carlow.
<b>Auditor</b>	Lalor O'Shea McQuillan Chartered Accountants and Statutory Audit Firm 44 Tullow Street Carlow
<b>Business address</b>	Community Services Centre St Joseph's Road Carlow.
<b>Bankers</b>	Allied Irish Bank 36/37 Tullow Street Carlow
<b>Solicitors</b>	A.B. Jordan & Co College Street, Carlow.

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# ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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The directors present their annual report and financial statements for the year ended 31 December 2020.

#### Principal activities

St. Catherine's Community Services Centre CLG is a registered charity (CHY12882) and community and voluntary agency based in Carlow town. The Centre delivers a wide range of services to communities, groups and individuals on a local, countywide and regional basis that are responsive to identified needs.

St. Catherine's use community development principles to build capacity within disadvantaged communities thereby empowering communities to identify and meet needs in their areas and contribute to the development of policies locally and nationally to support this process.

#### Mission:

Our mission is to provide quality services responsive to local needs, based on equality, diversity, justice and inclusion with a view to empowering and enriching individuals, families and communities in Carlow and its environs.

#### Programmes and Services:

- Services for older people including Meals on Wheels and Socially Monitored Alarms/Senior Alert Service.
- Early Years Childcare in St. Catherine's and the Kilkenny Road Community Childcare and Family Centre.
- Family Support including the St. Catherine's/Tusla Access and Family Support programme and the Carlow/Kilkenny and South Tipperary Teen Parent Support programme.
- Education, Training and Development including Community and Parental Education encompassing Learning for Everyday Life, Preparation for Work, Evening Classes and Adult Education.
- Education and training programmes including Moving On Programme and the Carlow Catalyst Programme for Women.
- Making Connections one to one educational support for people who have become disconnected from mainstream training and education.
- Traveller Programmes including Community Development, Traveller Men's Health and Primary Health Care, Carlow Travellers Forum and the Tusla/Pavee Point Travellers Women's Awareness Workers Pilot.
- New Communities support including International Women's Groups.
- Carlow Social Prescribing Service.

St. Catherine's Community Services Centre CLG is committed to ensuring the participation of individuals and groups most at risk of poverty and social exclusion. This includes young mothers, lone parents and their children, the Traveller Community, new communities, young people and marginalised people and families.

#### Fair review of the business

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

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

### DIRECTORS' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **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 particularly in light of the Covid 19 pandemic.

St. Catherine's has a Risk Management policy in place. It is St. Catherine's policy to conduct a risk assessment annually and this is reviewed by the Audit Committee and presented to the full Board of Directors.

The risks to St. Catherine's are categorised under five headings: Governance and Management, Operational, Financial, Compliance and Environmental. Each identified risk is scored in terms of the likelihood of it happening and the impact of the risk if it were to happen. The scores for Likelihood and Impact are multiplied to give the gross risk score.

The Risk Management Register identifies the highest risk areas. A written strategy for managing each risk is included that lists risk mitigation steps and controls to reduce the risk. The highest rated risks identified in 2020 are the dependency on annual Government funding, potential changes in Government policy, retention of staff and pressure on space within St. Catherine's. As part of St Catherine's Covid 19 Response Plan we have developed an additional risk assessment for Covid 19, outlining potential risks and responses for the organisation as a whole and for our childcare services.

St Catherine's also has a statutory obligation to prepare and review annually a Child Safeguarding Statement which includes a comprehensive Risk Assessment focussed on children in our service.

#### **Results and dividends**

The results for the year are set out on page 7.

#### **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  
Marian Duffy  
Brian Buckley  
Maura Dowling  
Sean Scanlon  
Eamonn Elliis  
Monsignor Brendan Byrne

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

#### **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.

#### **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..

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

**DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Post reporting date events**

The company has operated with COVID-19 for more than one year and has effectively managed to maintain business continuity and deliver an acceptable financial performance for the year ended 31st December 2020. COVID-19 continues to be an evolving situation, which has the potential to have future implications for the company's business.

**Future developments**

Given the impact of the Covid 19 pandemic and the uncertainty this has created around funding and the future configuration of community services we will not be proceeding with our plan to extend our premises on St. Joseph's Road in 2021. This will be reviewed again in 2022 based on an assessment of the need for existing and new services and the likelihood of securing funding.

**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**

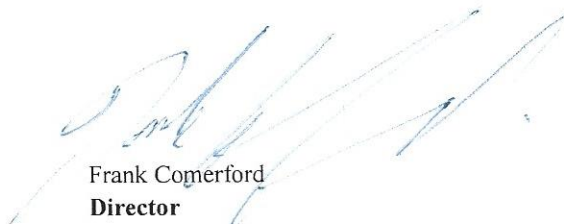
Each of the directors in office at the date of approval of this annual report confirms that:

- 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**

  
Frank Comerford  
**Director**

29 September 2021

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

**DIRECTORS' RESPONSIBILITIES STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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

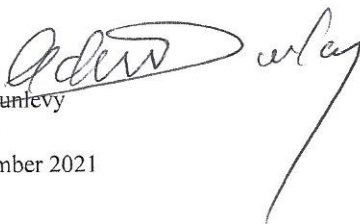
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

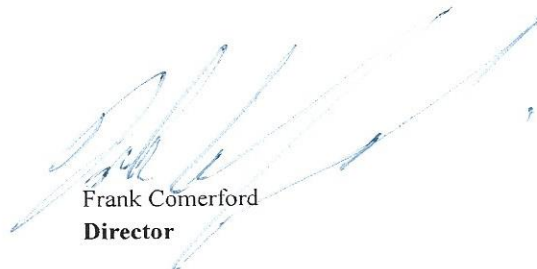
In preparing these financial statements, the directors are required to:

- 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**  
29 September 2021

  
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

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##### **Opinion**

We have audited the financial statements of St. Catherines Community Services Centre Company Limited By Guarantee (the 'company') for the year ended 31 December 2020 which comprise the statement of income and retained earnings, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. 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*.

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 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's 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**

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

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

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

##### **Other information**

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.



**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**

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**Opinions on other matters prescribed by the Companies Act 2014**

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

- the information given in the directors' report is consistent with the financial statements; and
- 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.

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 directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

**Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

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

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/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

**Use of our report**

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.

**Padraic Lalor (Statutory Auditor)**

**For and on behalf of Lalor O'Shea McQuillan**

**Chartered Accountants**

**Statutory audit firm**

**Chartered Accountants and Statutory Audit Firm**

**44 Tullow Street**

**Carlow**

**29 September 2021**

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ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
<b>Income</b>	<b>3</b>		
<b>Restricted income:</b>			
Core programme grant funding		1,500,119	1,661,914
Other grants and donations		36,974	8,965
<b>Unrestricted income:</b>			
Rent received		39,109	43,927
Service and activity fees		167,728	210,457
Other income and donations		200	490
		<u>1,744,130</u>	<u>1,925,753</u>
Administrative and programme expenses		(1,688,563)	(1,914,093)
Other operating income		6,951	5,993
		<u>62,518</u>	<u>17,653</u>
<b>Operating surplus</b>	<b>5</b>		
Interest receivable and similar income	<b>7</b>	106	106
		<u>62,624</u>	<u>17,759</u>
<b>Surplus before taxation</b>			
Tax on deficit		-	-
		<u>62,624</u>	<u>17,759</u>
<b>Surplus for the financial year</b>			
Retained earnings brought forward		861,683	843,924
Retained earnings carried forward		<u>924,307</u>	<u>861,683</u>

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 2020

	Notes	2020		2019	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8		104,932		101,934
<b>Current assets</b>					
Debtors	10	137,530		163,904	
Cash at bank and in hand		1,241,495		1,120,940	
		<u>1,379,025</u>		<u>1,284,844</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(524,575)</u>		<u>(491,445)</u>	
<b>Net current assets</b>			854,450		793,399
<b>Total assets less current liabilities</b>			<u>959,382</u>		<u>895,333</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>(35,075)</u>		<u>(33,650)</u>
<b>Net assets</b>			<u>924,307</u>		<u>861,683</u>
<b>Reserves</b>					
Income and expenditure account	15		<u>924,307</u>		<u>861,683</u>
<b>Members' funds</b>			<u>924,307</u>		<u>861,683</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 29 September 2021 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 2020

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	Notes	2020 €	€	2019 €	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	18		151,236		5,694
<b>Investing activities</b>					
Purchase of tangible fixed assets		(30,787)		(74,599)	
Interest received		106		106	
<b>Net cash used in investing activities</b>			(30,681)		(74,493)
<b>Net increase/(decrease) in cash and cash equivalents</b>			120,555		(68,799)
Cash and cash equivalents at beginning of year			1,120,940		1,189,739
<b>Cash and cash equivalents at end of year</b>			1,241,495		1,120,940

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# ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 1 Accounting policies

##### Company information

St. Catherines Community Services Centre Company Limited By Guarantee is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Community Services Centre, St Joseph's Road, Carlow. and its company registration number is 281504.

##### 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

During the first half of 2020, the COVID-19 pandemic spread worldwide. The initial economic effect has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland, restrictions have resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus. The most significant effect on the company has been a reduced level of services activity. Whilst income has fallen, the business continues to deliver an acceptable financial performance and is in a stable cash flow position. 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

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

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible 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.

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.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

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 balance sheet 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.

**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.

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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1 Accounting policies

(Continued)

**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 payments 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.

**1.8 Derivatives**

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in surplus or deficit immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in surplus or deficit depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

**1.9 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. The company's CHY number is 12882.

**1.10 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.

**1.11 Retirement benefits**

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

**1.12 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**(Continued)**

**1.13 Foreign exchange**

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

**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 2020**

**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	Grants due 01/01/2020	Grants received in advance/deferred 01/01/2020	Received in 2020	Grants due 31/12/2020	Grants received in advance/deferred 31/12/2020	Accounted for in 2020	Restricted/Unrestricted
				€		€	€	€	€	€	€	
Dept of Children	Tusla	Child & Family Services	Pay and Admin / Service provision	364,937	Jan-Dec 2020	30,411	44,546	364,937	30,411	55,026	354,457	Restricted
Dept of Children	Tusla	School Completion programme	Pay and Admin / Service provision	212,100	Sept 2019-June 2020		12,274				12,274	Restricted
Dept of Children	Tusla	Family Support Worker	Pay and Admin / Service provision	35,000	Jan-Dec 2020		52,000	35,000		87,000		Restricted
Dept of Children	Tusla	Moving On Childcare	Service Provision	3,914	Sept 15-June 15		3,914	79,709	60	3,914	44,151	Restricted
Dept of Children	Tusla	CCA	Pay and Admin / Service provision	44,151	Jan-Dec 2020	35,665		10,616		9,322	1,294	Restricted
Dept of Children	Tusla	Parental Partnership	Service Provision	10,616	Jan-Dec 2020		5,000	5,000		5,000		Restricted
Dept of Children	Tusla	Children in Care	Service Provision	2,000	Jan-Dec 2020			2,000		2,000		Restricted
Dept of Health	HSE	Social Inclusion - THU	Pay and Admin / Service provision	142,220	Jan-Dec 2020		21,624	150,078		42,991	128,711	Restricted
Dept of Health	HSE	Older Persons Services	Service provision	76,708	Jan-Dec 2020		2,119	76,711		1,850	76,980	Restricted
Dept of Health	Solidarity Trust	Mens shed	Service provision	8,898	Jan-Dec 2020		13,344			13,311	33	Restricted
Dept of Health	HSE	Fields of Fear/Network/Trav Grant	Service provision	11,600	Jan18-Dec 2020		7,719			7,719		Restricted
Dept of Health	HSE	TMRW & CTHW Mental Health	Service provision	4,130	Jan-Dec 2017		5,430			5,235	195	Restricted
Dept of Health	HSE	Carlow Trav Health Work - Cardlo	Cardlo grant	4,130	Jan-Dec 2012		4,105			4,105		Restricted
Dept of Health	HSE	Traveller Mens Health Work - Cardlo	Cardlo grant	4,130	Jan-Dec 2012		5,351			5,351		Restricted
Dept of Health	HSE	Center of Excellence	Consultancy	4,980	Jan-Dec 2012							Restricted
Dept of Health	HSE	Cultural Awareness Grant	Pay and Admin / Service provision	60,000	Jan 2019-July 2022		59,460			54,527	4,933	Restricted
Dept of Health	HSE	Cultural Awareness Grant	Service provision	5,000	Jan 2019-July 2022		5,000				5,000	Restricted
Dept of Social Protection	Dept of Social Protection	School Meals Programme	Service provision	13,217	Sept 2019-June 2020			8,348			8,348	Restricted
Dept of Social Protection	Dept of Social Protection	School Meals Programme	Service provision	8,265	Sept 2020-June 2021			2,388			2,388	Restricted
Dept of Social Protection	Dept of Social Protection	AFSP - Moving On programme	Pay and Admin / Service provision	51,588	Sept 2019-June 2020		26,388	6,087		12,597	7,704	Restricted
Dept of Social Protection	Dept of Social Protection	AFSP - Moving On programme	Pay and Admin / Service provision	37,238	Sept 2020-June 2021			37,238			37,238	Restricted
Dept of Social Protection	Dept of Social Protection	AFSP - Back to Ed	Pay and Admin / Service provision	19,700	Sept 2020-June 2021		21,702	2,129		3,447	16,126	Restricted
Dept of Social Protection	Dept of Social Protection	AFSP - Back to Ed	Pay and Admin / Service provision	19,700	Sept 2021-June 2022			13,133				Restricted
Dept of Social Protection	Dept of Social Protection	AFSP - moving on childcare	Pay and Admin / Service provision	5,800	Sept 2014-June 2015		4,332				4,332	Restricted
Dept of Children	Pobal	National Childcare Scheme	Pay and Admin / Service provision	35,825	Sept 2019-June 2020		1,906	21,302			23,208	Restricted
Dept of Children	Pobal	National Childcare Scheme	Pay and Admin / Service provision	62,405	Sept 2020-June 2021		1,167	50,842			52,009	Restricted
Dept of Children	Pobal	Community Childcare subvention	Pay and Admin / Service provision	275,957	Sept 2019-June 2020		26,817	129,210		26,817	129,210	Restricted
Dept of Children	Pobal	Community Childcare subvention	Pay and Admin / Service provision	133,439	Sept 2020-June 2021			47,710			47,710	Restricted
Dept of Children	Pobal	Early Childcare Care & Education	Pay and Admin / Service provision	48,154	Sept 2019-June 2020		99	28,782		99	28,782	Restricted
Dept of Children	Pobal	Early Childcare Care & Education	Pay and Admin / Service provision	42,755	Sept 2020-June 2021			38,520			38,520	Restricted
Dept of Children	Pobal	CETS/CEC	Pay and Admin / Service provision	18,356	Sept 2019-June 2020		249	11,709			11,958	Restricted
Dept of Children	Pobal	PFF Training	Pay and Admin / Service provision	20,000	Sept 2019-June 2020		20,000				20,000	Restricted
Dept of Children	Pobal	Covid Reopening support	Pay and Admin / Service provision	3,170	Mar-Dec 2020			3,170			3,170	Restricted
Dept of Children	Pobal	Covid Reopening support	Pay and Admin / Service provision	7,000	Mar-Dec 2020			7,000			7,000	Restricted
Dept of Education	KEETB	Local Training Initiative -Making Connections	Pay and Admin / Service provision	80,100	Sept 2019-June 2020		1,510	29,977			28,367	Restricted
Dept of Education	KEETB	Local Training Initiative -Moving on	Pay and Admin / Service provision	79,496	Sept 2020-June 2021	10,328		46,963	11,049	228	27,121	Restricted
Dept of Education	KEETB	Local Training Initiative -Moving on	Pay and Admin / Service provision	90,978	Apr 2019-Mar 2020			27,121			27,121	Restricted
Dept of Education	KEETB	Local Training Initiative -Moving on	Pay and Admin / Service provision	100,731	Apr 2020-Mar 2021	11,301		56,651	7,673	755	53,023	Restricted
Dept of Education	KEETB	Back to Education	Pay and Admin / Service provision	29,450	Jan-Dec 2020		1,017	19,711	10,239		29,712	Restricted
Environment, Climate & Communications	Dept of Env, Climate & Comm	Digital Skills	Service provision	42,500	Jan 2020-Dec 2020		42,500				42,500	Unrestricted
Environment, Climate & Communications	Pobal	Socially Monitored Alarms	Pay and Admin	1,380	Jan-Dec 2020			1,380			1,380	Restricted
Dept of Education	Carlow Co Co	SEA/ grant	Upgrade building	24,899	Jan 2019-Dec 2020			24,899				Restricted

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Grant income from exchequer funds (continued)

Government Department	Name of Grantor	Name of Grant	Purpose of Grant	Total Grant	Term	Grants due 01/01/2020	Grants received in advance/deferred 01/01/2020	Received in 2020	Grants due 31/12/2020	Grants received in advance/deferred 31/12/2020	Accounted for in 2020	Restricted/Unrestricted
				€		€	€	€	€	€	€	
Housing, Planning and Local Gov	Carlow Co Co	Older persons services	Service provision	5,850	Jan 2018-Dec 2020		4,000	1,000		3,769	1,231	Restricted
Housing, Planning & Local Government	Carlow Co Co	Traveller Forum	Service provision	19,780	Jan-Dec 2020	4,455	499	12,248	3,200	722	12,214	Restricted
Dept of Education	Carlow Co Co	Adult Ed grant	Service provision	600	Jan-Dec 2020			600			600	Restricted
Dept of Justice	Carlow Co Co	Syrian Resettlement	Service provision	206,100	May 2018-Jan 2020	30,903	673	30,903		215	458	Restricted
Dept of Health	Carlow Co Co	Social Prescribing	Pay and Admin / Service provision	11,836	July 2020-June 2021				11,880		11,195	Restricted
Housing, Local Government & Heritage	Carlow Co Co	Interagency Strategy	Consultancy	15,000	Jan-Dec 2021			15,000		15,000		Restricted
Housing, Local Government & Heritage	Carlow Co Co	Restart/ Covid grants	Upgrades	6,250	Mar-Dec 2020			2,704			2,704	Restricted
Dept of Justice	Dept of Justice	Catalyst	Pay and Admin / Service provision	303,560	Jan 2017-Jun 2020		33,420		19,234	237	52,891	Restricted
Dept of Justice	Dept of Justice	Adult Ed Grant - Integration Fund	Service Provision	4,954	Jan-Dec 2020			4,954		4,954		Restricted
Dept of Health	Pavee Point	TWAW	Public Awareness Grant	10,023	Jan-Dec 2020	1,870	175	11,510		157	10,022	Restricted
Housing, Local Government & Heritage	Local Authorities	3CEA	Upgrade building	5,944	Jan-Dec 2020			5,944			5,944	Restricted
Housing, Local Government & Heritage	Carlow County Dev Programme	Adult Ed Grant	Service provision	1,500	Jan-Dec 2020			1,500			1,500	Restricted
Housing, Local Government & Heritage	Carlow County Dev Programme	Moving On	Service provision	1,500	Jan-Dec 2020			1,500			1,500	Restricted
Dept of Children	Treoir	TPSP	Service provision	18,919	Sept 2020-June 2021			19,920		12,165	7,755	Restricted
Dept of Social Protection	Dept of Social Protection	Research grant	Research	1,500	Jan-Dec 2021			1,500		1,500		Restricted
Department of Finance	Revenue Commissioners	Covid 19 Wage Subsidy	Pay	175,781	Mar-Dec 2020			199,882	8,732	32,832	175,781	Restricted
				149,782			420,320	1,650,454	101,778	451,372	1,551,398	

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

**5 Operating surplus**

	<b>2020</b>	<b>2019</b>
	€	€
Operating surplus for the year is stated after charging/(crediting):		
Government grants	(6,951)	(5,993)
Fees payable to the company's auditor for the audit of the company's financial statements	11,181	5,904
Depreciation of owned tangible fixed assets	27,789	24,319
	<u>          </u>	<u>          </u>

**6 Employees**

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

	<b>2020</b>	<b>2019</b>
	Number	Number
Administrative and programme staff	50	57
	<u>          </u>	<u>          </u>

Their aggregate remuneration comprised:

	<b>2020</b>	<b>2019</b>
	€	€
Wages and salaries	1,164,726	1,266,691
Employer's prsi	102,383	136,277
Pension costs	10,037	11,472
	<u>          </u>	<u>          </u>
	<u>1,277,146</u>	<u>1,414,440</u>

The number of employees whose total benefits received from the company (excluding employer pension costs) fell within the bracket €60,000 - €70,000 was Nil (2019:- 1). The number of employees whose benefits fell within the bracket €70,000 - €80,000 was 1 (2019:- Nil). No employees received benefits in excess of €80,000 during the year.

No directors received any remuneration, fees or payments from the company during the year.

**7 Interest receivable and similar income**

	<b>2020</b>	<b>2019</b>
	€	€
<b>Interest income</b>		
Interest on bank deposits	106	106
	<u>          </u>	<u>          </u>

Investment income includes the following:

Interest on financial assets not measured at fair value through surplus or deficit	106	106
	<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 2020

8 Tangible fixed assets

	Land and buildings Leasehold	Fixtures, fittings & equipment	Total
	€	€	€
<b>Cost</b>			
At 1 January 2020	1,548,602	356,217	1,904,819
Additions	5,830	24,957	30,787
At 31 December 2020	1,554,432	381,174	1,935,606
<b>Depreciation and impairment</b>			
At 1 January 2020	1,504,419	298,466	1,802,885
Depreciation charged in the year	6,782	21,007	27,789
At 31 December 2020	1,511,201	319,473	1,830,674
<b>Carrying amount</b>			
At 31 December 2020	43,231	61,701	104,932
At 31 December 2019	44,183	57,751	101,934

9 Financial instruments

	2020	2019
	€	€
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	111,269	155,277
<b>Carrying amount of financial liabilities</b>		
Measured at fair value through surplus or deficit		
Measured at amortised cost	206,097	200,470

10 Debtors

	2020	2019
	€	€
<b>Amounts falling due within one year:</b>		
Trade debtors	98,603	152,482
Other debtors	12,666	2,795
Prepayments and accrued income	26,261	8,627
	137,530	163,904

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Creditors: amounts falling due within one year

	Notes	2020 €	2019 €
PAYE and social welfare		22,761	28,105
Deferred income	12	295,717	262,870
Other creditors		101,339	133,369
Accruals		104,758	67,101
		<u>524,575</u>	<u>491,445</u>

12 Deferred income

	2020 €	2019 €
Arising from government grants	35,075	33,650
Other deferred income	295,717	262,870
	<u>330,792</u>	<u>296,520</u>

Deferred income is included in the financial statements as follows:

Current liabilities	295,717	262,870
Non-current liabilities	35,075	33,650
	<u>330,792</u>	<u>296,520</u>

13 Retirement benefit schemes

Defined contribution schemes

	2020 €	2019 €
Charge to profit or loss in respect of defined contribution schemes	10,037	11,472
	<u>10,037</u>	<u>11,472</u>

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.

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 2020

15 Income and expenditure account

	2020	2019
	€	€
At the beginning of the year	861,683	843,924
Surplus for the year	62,624	17,759
	<u>924,307</u>	<u>861,683</u>
At the end of the year	<u>924,307</u>	<u>861,683</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 continuity.

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 2020 is €105,600 (2019:- €118,800).

The HSE took out an additional charge over the company's premises on 30th March 2005 for a sum of €153,000.

17 Related party transactions

There were no transactions between the company and related parties during the year.

18 Cash generated from operations

	2020	2019
	€	€
Surplus for the year after tax	62,624	17,759
<b>Adjustments for:</b>		
Investment income	(106)	(106)
Depreciation and impairment of tangible fixed assets	27,789	24,319
<b>Movements in working capital:</b>		
Decrease/(increase) in debtors	26,374	(69,900)
Increase in creditors	283	908
Increase in deferred income	34,272	32,714
<b>Cash generated from operations</b>	<u>151,236</u>	<u>5,694</u>

19 Analysis of changes in net funds

	1 January 2020	Cash flows	31 December 2020
	€	€	€
Cash at bank and in hand	1,120,940	120,555	1,241,495
	<u>1,120,940</u>	<u>120,555</u>	<u>1,241,495</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**20 Approval of financial statements**

The directors approved the financial statements on the 29 September 2021

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

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2020**



ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE  
 DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 DECEMBER 2020

	€	2020 €	€	2019 €
<b>Income</b>				
Health Services Executive		215,819		214,236
Rent received		39,109		43,927
Meals on wheels		112,613		92,273
Childcare services		39,234		72,739
Department of Children, Equality, Disability, Integration and Youth		351,397		481,726
Tusla		412,176		420,513
Sundry income		37,174		9,455
Carlow County Council		28,402		147,146
Department of Social Protection		76,137		85,028
Course and participant fees		1,525		2,945
Department of Environment, Climate and Communications		15,736		44,770
Kilkenny and Carlow Education and Training Board		186,135		196,338
Department of Justice		52,892		114,657
Covid 19 Wage/overhead subsidies		175,781		-
		<u>1,744,130</u>		<u>1,925,753</u>
<b>Other operating income</b>				
Government grants receivable and released		6,951		5,993
<b>Administrative and programme expenses</b>		<u>(1,688,563)</u>		<u>(1,914,093)</u>
<b>Operating surplus</b>		62,518		17,653
<b>Investment revenues</b>				
Bank interest received	106		106	
		<u>106</u>		<u>106</u>
<b>Surplus before taxation</b>	3.59%	<u>62,624</u>	0.92%	<u>17,759</u>

ST. CATHERINES COMMUNITY SERVICES CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE OF ADMINISTRATIVE AND PROGRAMME EXPENSES

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	€	€
<b>Administrative and programme expenses</b>		
Wages and salaries	1,164,726	1,266,691
Employer's prsi	102,383	136,277
Contractors	3,081	27,877
Staff and tutor training	20,618	10,743
Staff pension costs defined contribution	10,037	11,472
Redundancy costs	29,076	26,029
Participant costs	11,814	34,323
Rent	4,414	7,295
Tutor costs	30,976	32,834
Rates	520	624
Materials and activities	37,263	61,096
Power, light and heat	21,189	32,404
Repairs and maintenance	60,319	58,760
Insurance	7,049	8,116
Food and containers	96,825	86,086
Computer running costs	3,687	3,411
Travel and subsistence	6,958	18,846
Subscriptions	5,027	4,320
Legal and professional fees	180	7,999
Audit fees	11,181	5,904
Bank charges	1,646	1,858
Office expenses	15,108	24,350
Advertising	2,680	6,747
Telephone	8,577	11,163
Sundry expenses	5,440	4,549
Depreciation	27,789	24,319
	<u>1,688,563</u>	<u>1,914,093</u>