

**The Community After School Project Company Limited by Guarantee**

**Report and Financial Statements**

**for the year ended 31 December 2020**

# The Community After School Project Company Limited by Guarantee

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Statement of Directors' Responsibilities	7
Independent Auditor's Report	8 - 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Financial Statements	13 - 25
Grant Income and Expenditure Notes	26 - 30

# The Community After School Project Company Limited by Guarantee

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Brian O'Toole David Little Gary Gannon Alma McQuade Declan Donnelly William Priestly Peter O'Connor (appointed 18 <sup>th</sup> November 2020)
<b>Company Secretary</b>	David Little
<b>Charity Number</b>	22177
<b>RCN (Registered Charity Number)</b>	RCN20166953
<b>Company Number</b>	253022
<b>Registered Office and Principal Address</b>	1 Portland Square Dublin 1
<b>Auditors</b>	Rye River Accountants Chartered Accountants and Registered Auditors 8 Rye River Grove Leixlip Kildare
<b>Bankers</b>	Bank of Ireland O'Connell Street Dublin 9 Ireland
<b>Solicitors</b>	Feerys Solicitors 15 Upper Ormond Quay Dublin 7

# The Community After School Project Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2020

The directors present their Directors' Annual Report and the audited financial statements for the year ended 31 December 2020.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014. The financial statements are prepared by The Community After School Project Company Limited by Guarantee in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

The directors of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3.

### Principal Activities

The Community After School Project Company Limited by Guarantee (CASPr)'s overall mission is to contribute to the development of the local community by addressing the issue of educational disadvantage. The project supports local people to become actively involved in providing educational and developmental activities for children while at the same time improving their own life-situations. CASPr combines the delivery of an after-school service for children with the provision of education and training for parents. The parents, who are Community Employment Scheme participants, provide educational and recreational activities for children, and help them with their homework. They also undertake QQI- accredited training. CASPr runs a community crèche, to make it possible for parents to take part in education and training. The project aims to solve child poverty issues within the north inner city. The company is limited by guarantee not having a share capital. There has been no significant change in these activities during the year ended 31 December 2020.

### Principal Risks and Uncertainties

The directors have identified that the key risks and uncertainties that the company faces relate to the risk of a decrease in the level of government funding and the potential increase in the compliance requirements in accordance with company, health and safety, taxation and other legislation. The company mitigates against these risks as follows:

- The company continually monitors the level of activity and prepares and monitors its budgets, targets and projections.
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis; Internal control risks are minimised by the implementation of procedures for authentication of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

Operational/internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities.

Reputational risk in common with many charities, the company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk, the charity continues to adopt best practices.

# The Community After School Project Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2020

### Objectives and Activities

CASPr provides educational services and childcare in the North Inner City, to enable people to escape poverty and access employment. The project's childcare services aim to provide a fun, safe learning environment for children. Activities include:

#### Education and Prevention:

Provision of after-schools educational and recreational activities for children, including help with homework  
Training and education of adults in QQI accredited courses (leading to Level 5 or 6 Award in Child Care)  
Community Employment and Job Initiative work for adults in after school projects and crèche

#### Childcare

Provision of after-schools projects for children aged 4-12  
Provision of crèche for children aged 6 months to 3 years

#### Family Support

Provision of one-to-one support, advice and advocacy through the work of our Community Outreach Worker and other staff.

Referrals to other relevant services (i.e. Health Service Executive Social Work Department; local schools, Family Support Workers; counselling services) with whom CASPr has built up close working relationships

### Achievements and Performance

In this the 24<sup>th</sup> year of CASPr's existence in the North East Inner City of Dublin, the charity has a continuing and developing relationship with those who use their variety of services. At present the charity employs up to 33 people at any one time operating two After Schools Clubs, serving five local schools. The charity has a dedicated community Crèche in Seán Mac Dermott Street. They offer accredited training in their QQI approved training centre to the level of QQI Levels 5 to 36 Community Employment Participants, focussing in particularly on childcare qualifications.

### Financial Review

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. The charity reported a net outflow of €588. At the year end the company had positive unrestricted funds of €50,148. The financial statements have been prepared on a going concern basis. The validity of this assumption is dependent on the anticipated maintenance of support by the sponsor groups, a return to profitability and donations from the general public. The directors remain in regular contact with the sponsoring local authorities to secure on-going financial support and has obtained further grants from the North Inner City Drugs Force, Pobal, Dublin City Council, Department of Social Welfare School Meals Programme and Tusla Child and Family Agency since the year end. In addition, the Charity are taking the following actions to address this deficit:

- Cutting non-essential expenses
- Curtailing activities
- Any other cost cutting measures that are deemed necessary.

If the charity was unable to continue in operational existence, adjustments would have to be made to adjust the balance sheet values of assets to their recoverable amounts, to provide for further liabilities that might arise, and to reclassify fixed assets and long-term liabilities as current assets and liabilities.

The directors have considered the financial position and trading performance of the charity, together with the anticipated support from the company's sponsors and the general public. They are satisfied that the company will remain profitable in the year to 31 December 2021. As a result, while recognising that there is uncertainty about these matters at present, the directors are satisfied that the company has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the financial statements to be prepared on the going concern basis.

At the end of the year the company had assets of €245,808 (2019: €214,483) and liabilities of €198,084 (2019: €167,347). The net funds of the company have increased by €588 (2019: (€4,214)) and the directors are satisfied with the level of retained reserves at the year end.

### Structure, Governance and Management

The organisation is a charitable company limited by guarantee. The company does not have 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 one Euro (€2).

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors.

## The Community After School Project Company Limited by Guarantee

### DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2020

#### Reference and Administrative details

The organisation is a charitable company with a registered office at 1 Portland Square, Dublin 1. The Charity trades under the name Community After Schools Project CLG. The company's registered number is 253022.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 22177 and is registered with the Charities Regulatory Authority. The RCN (Registered Charity Number) is RCN20166953. The charity has a total of 5 directors.

The names of persons who at any time during the financial year and since the year end unless otherwise stated were directors of the company are as follows:

Mr Brian O'Toole  
Mr David Little  
Mr Gary Gannon  
Ms Alma McQuade  
Mr Peter O'Connor  
Mr. Declan Donnelly  
Mr. William Priestly

The secretary who served throughout the financial year and currently serves is David Little.

#### Future Developments

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

#### Auditors

The auditors, Rye River Accountants, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act, 2014.

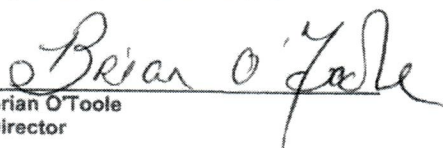
#### Statement of Relevant Audit Information


In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors, each director has taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

#### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 1 Portland Square, Dublin 1.

#### Signed on behalf of the Board

  
Brian O'Toole  
Director

  
David Little  
Director

Date: 17<sup>th</sup> November 2021

## The Community After School Project Company Limited by Guarantee

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2020

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities effective 1 January 2015. 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements the directors are required to:

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

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

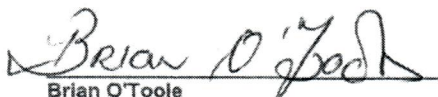
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


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

In so far as the directors are aware:

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

Signed on behalf of the Board

  
Brian O'Toole  
Director

  
David Little  
Director

Date: 17<sup>th</sup> November 2021

# The Community After School Project Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2020

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of CASPr Company Limited By Guarantee ('the company') for the year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying the Statement of Recommended Practices (SORP) for charities.

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", applying SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

#### Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our 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.



# The Community After School Project Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 December 2020

### 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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.

### Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### Respective responsibilities

#### 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: <https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/Description>.

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

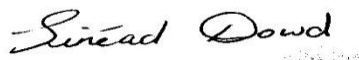
Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To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

#### Companies Act 2014 opinions on other matters

- 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

#### Companies Act 2014 exception reporting

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 has been made. We have no exceptions to report.



Sinead Dowd

for and on behalf of

**RYE RIVER ACCOUNTANTS**

Chartered Accountants and Registered Auditors

Leixlip

Kildare

17<sup>th</sup> November 2021

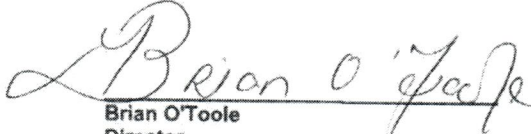
The Community After School Project Company Limited by Guarantee


**STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)  
for the year ended 31 December 2020

	Notes	Restricted Funds 2020 €	Unrestricted Funds 2020 €	Total 2020 €	Total 2019 €
Incoming Resources					
<b>Generated funds:</b>					
<b>Voluntary Income</b>					
Fundraising, Donations and Legacies	7	-	28,300	28,300	40,288
<b>Other Income</b>			2,930	2,930	2,400
<b>Charitable activities:</b>					
Grants Received	8	570,752	-	570,752	629,553
<b>Total incoming resources</b>		<b>570,752</b>	<b>31,230</b>	<b>601,982</b>	<b>672,241</b>
Resources Expended					
Raising Funds	9	-	30,642	30,642	46,902
Charitable Activities		570,752	-	570,752	629,553
		570,752	30,642	601,394	629,455
<b>Other resources expended:</b>		-	-	-	-
<b>Total Resources Expended</b>	6	<b>570,752</b>	<b>30,642</b>	<b>601,394</b>	<b>676,455</b>
Interest receivable and similar income	4	-	-	-	-
Interest Payable and similar charges	5	-	-	-	-
<b>Surplus/(deficit) for the year</b>	3	-	588	588	(4,214)
<b>Net movement in funds for the year</b>		-	588	588	(4,214)
<b>Reconciliation of funds</b>					
Balances brought forward at 1 January 2020		(2,424)	49,560	47,136	51,350
<b>Balances carried forward at 31 December 2020</b>	18	<b>(2,424)</b>	<b>50,148</b>	<b>47,724</b>	<b>47,136</b>

Approved by the Directors on 17<sup>th</sup> November 2021 and signed on its behalf by

  
Brian O'Toole  
Director

  
David Little  
Director


The Community After School Project Company Limited by Guarantee


**BALANCE SHEET**

as at 31 December 2020

	Notes	2020 €	2019 €
<b>Fixed Assets</b>			
Tangible assets	11	<u>7,844</u>	<u>2,199</u>
<b>Current Assets</b>			
Debtors	12	77,129	73,173
Cash and cash equivalents		<u>160,835</u>	<u>139,111</u>
		<u>237,964</u>	<u>212,284</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(198,084)</u>	<u>(167,347)</u>
<b>Net Current Assets</b>		<u>39,880</u>	<u>44,937</u>
<b>Total Assets less Current Liabilities</b>		<u>47,724</u>	<u>47,136</u>
<b>Net Assets</b>		<u><u>47,724</u></u>	<u><u>47,136</u></u>
<b>Funds</b>			
General Fund (unrestricted)		50,148	49,560
Restricted Fund		(2,424)	(2,424)
<b>Total funds</b>	18	<u><u>47,724</u></u>	<u><u>47,136</u></u>

Approved by the Directors on 17<sup>th</sup> November 2021 and signed on its behalf by

  
 Brian O'Toole  
 Director

  
 David Little  
 Director

# The Community After School Project Company Limited by Guarantee

## CASH FLOW STATEMENT

for the year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Net movement in funds	18	588	(4,214)
Adjustments for:			
Depreciation	3	1,448	561
Accrued Expenses		1	1
Other interest receivable and similar income	4	-	-
Interest payable and similar charges		-	-
		<u>2,037</u>	<u>(3,652)</u>
Movements in working capital:			
(Increase)/ Decrease in debtors	12	(3,956)	6,053
Increase/ (Decrease) in creditors	13	33,115	(18,048)
Cash generated from operations		<u>29,159</u>	<u>(11,995)</u>
<b>Cash flows from investing activities</b>			
Interest received	4	-	-
Interest paid		-	-
Payments to acquire tangible assets	11	(7,093)	(610)
Net cash generated from investment activities		<u>(7,093)</u>	<u>(610)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>24,103</b>	<b>(16,257)</b>
<b>Cash and cash equivalents at 1 January 2020</b>		<b>136,732</b>	<b>152,989</b>
<b>Cash and cash equivalents at 31 December 2020</b>	21	<b><u>160,835</u></b>	<b><u>136,732</u></b>

# The Community After School Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

### 1. ACCOUNTING POLICIES

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

CASPr is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at 1 Portland Square, Dublin 1 and its company registration number is 253022.

#### **Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015, Charities SORP in accordance with FRS102 and the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3.4 of FRS102 and Section 291(5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss format be re-named to an income and expenditure account detailing the income and expenditure by nature. Given that the company is a company limited by guarantee the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The directors consider that the layout adopted more correctly reflects the nature of the entity given that the entity is a not for profit organisation which is limited by guarantee. To use the formats set out in schedule 3 of Companies Act 2014 and Section 5 of FRS102 would not result in the financial statements showing information that would allow the entity to show a true and fair view.

#### **Going Concern**

The financial statements have been prepared on the going concern basis. The validity of this assumption is dependent on achieving sufficient operating cash flows for the future years. The company's principal funders, DEASP and Dublin City Council Co-Operative (SICAP and ICCSP) has not given any indication that it will withdraw its financial support from the company in the foreseeable future. The directors are satisfied that in view of the expected continued financial support from its principal funder the company has the necessary resources to continue trading for the foreseeable future.

#### **Fund Accounting**

The following funds are operated by the Charity:

#### **Restricted funds**

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

#### **Unrestricted free reserves**

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

#### **Unrestricted designated funds**

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

### Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy, and it is probable the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt.
- Income from government and other grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.
- Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified, and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts.

### Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any Vat which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for directors and costs linked to the strategic management of the charity including the cost of director meetings.
- Expenditure in the form of grants to local partners and beneficiaries is recognised as part of the costs of charitable activities.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

### Tangible fixed assets and depreciation

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

Computer equipment	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Straight line
Motor vehicles	- 12.5% Straight line
Musical Instruments	- 33% Straight line

### Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 22177.

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Grant income from Public Sector Bodies/Government Agencies and other sundry sources are either credited when receivable to the Income and Expenditure Account or are deducted from expenses which give rise to the grants. Expenditure grants are credited to the Income and Expenditure Account upon the recognition of the associated expense for which the grant was originally received.

### DEASP debtors

DEASP debtors are recognised when the amounts due relate to the year-end but have not been received in this period. They are only recognised when the claim has been approved by the DEASP.

### Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

### DEASP creditors

DEASP creditors is classified as current liabilities if the amount is due within one year or less. If not, they are presented as non-current liabilities. DEASP creditors are the amounts received in advance at the year-end which relates to the following year end. In essence, these amounts are still due back to the DEASP until it is fully utilised by the company for the specific purpose it was received for.

### Employee Benefits

- (i) Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.
- ii) Defined contribution pension plans  
The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

## 2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the foundation's accounting policies, which are described in note 1, the directors are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The directors do not consider there are any critical judgements requiring disclosure.

### Critical judgments in applying the Foundation's accounting policies

The following are critical judgements, apart from those involving estimations (which are dealt with separately below), that the directors have made in the process of applying the foundation's accounting policies and that have the most significant effect on the amounts recognised in the financial statements. Information about critical judgement in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2020

**Critical accounting estimates and assumptions**

The directors make estimates and assumptions concerning the future in the process of preparing the foundation's financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are addressed below.

**Useful economic lives of tangible fixed assets**

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on economic utilisation, technological advancements and the physical condition of the assets. The amortisation rate for capital grants is also reviewed in conjunction with the asset lives review and these are adjusted if appropriate.

**Recoverability of debtors**

The directors make an assessment at the end of each financial year of whether there is objective evidence that a debtor is recoverable. When assessing recoverability of debtors and other amounts receivable, the directors consider factors including the age profile of outstanding amounts receivable, recent correspondence and historical experience in cash collection from debtors.

<b>3.</b>	<b>NET INCOMING RESOURCES</b>	<b>2020</b>	2019
		€	€
	<b>Net Incoming Resources are stated after charging/(crediting):</b>		
	Depreciation of tangible assets	1,448	561
	Audit fees	4,551	4,551
		<u>          </u>	<u>          </u>
 <b>4.</b>	 <b>INVESTMENT AND OTHER INCOME</b>	 <b>2020</b>	 2019
		€	€
	Bank interest	-	-
		<u>          </u>	<u>          </u>
 <b>5.</b>	 <b>INTEREST PAYABLE AND SIMILAR CHARGES</b>	 <b>2020</b>	 2019
		€	€
	On bank loans and overdrafts	-	7
		<u>          </u>	<u>          </u>



## The Community After School Project Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

#### 6. ANALYSIS OF RESOURCES EXPENDED

	CASPr General Running Costs 2020 €	Grants specific to Activities 2020 €	Total 2020 €	Total 2019 €
<b>Other costs</b>				
Programme Costs	1,010	18,930	<b>19,940</b>	27,781
Wages and Salaries	4,700	501,503	<b>506,203</b>	522,537
Training Costs	-	1,430	<b>1,430</b>	6,355
Materials Costs	-	3,623	<b>3,623</b>	10,832
Tutors/Trainers	1,742	-	<b>1,742</b>	2,155
Insurance	2,019	10,093	<b>12,112</b>	25,283
Administration Costs	62	2,952	<b>3,014</b>	2,293
Stationary Costs	-	413	<b>413</b>	2,603
Motor Expenses	-	4,418	<b>4,418</b>	5,472
Rent	20,000	10,000	<b>30,000</b>	30,000
Bank Charges	385	220	<b>605</b>	1,029
Light and Heat	-	2,204	<b>2,204</b>	3,098
Repairs and Maintenance	-	160	<b>160</b>	20,054
Utilities	-	3,200	<b>3,200</b>	5,782
Audit	-	4,551	<b>4,551</b>	4,551
Professional Fees	-	-	<b>-</b>	-
Telephone	-	2,096	<b>2,096</b>	2,217
Computer Costs	150	2,299	<b>2,449</b>	2,734
Sundry Expenses	-	-	<b>-</b>	-
Fire and Safety Costs	-	1,361	<b>1,361</b>	755
Dues and Subscriptions	-	427	<b>427</b>	363
Depreciation	576	872	<b>1,448</b>	561
Rounding	(2)	-	<b>(2)</b>	-
	<u>30,642</u>	<u>570,752</u>	<u><b>601,394</b></u>	<u>676,455</u>
<b>Totals</b>	<u><b>30,642</b></u>	<u><b>570,752</b></u>	<u><b>601,394</b></u>	<u>676,455</u>

# The Community After School Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

### 7. INCOME FROM DONATION AND LEGACIES

	2020	2019
	€	€
Sponsorship/Grants	620	2,073
Donated services (see (i) below)	20,000	20,000
Voluntary Donations	7,680	18,215
	<b>28,300</b>	<b>40,288</b>

- (i) The charity is grateful to St. Vincent de Paul for the provision of their premises that allows the charity to provide the services to the members etc during the year at no charge. The value of these services was estimated at €20,000 (2019: €20,000) and has been recognised within incoming resources as a donation and an equivalent charge included within rental expenses.

### 8. INCOMING FROM CHARITABLE RESOURCES

	2020	2019
	€	€
Department of Employment Affairs and Social Protection Grant	141,958	142,037
LDTF Interim-Dept of Health/DPU/CDYSB Grant	85,618	86,300
General Grant - Summer Programme DCYA-CDYSB	2,000	3,000
Dublin City Community Co-operative -SICAP Grant	71,333	69,250
Dublin City Community Co-operative - ICCSP Grant	52,337	52,337
Pobal/DCYA Subvention Grant	147,403	179,280
HSE- TULSA Child & Family Grant	38,449	38,449
City of Dublin Education and Training Board/SOLAS/DES	19,407	24,000
Department of Social Welfare – School Meals	8,897	12,200
NEIC Hopscotch Grant	2,725	3,700
DCC Grant	-	19,000
DFHERIS/ SOLAS/ CDET/ MAEDF	625	-
	<b>570,752</b>	<b>629,553</b>

All the of incoming resources from charitable activities were designated to specific activities. These funds are restricted by the donors for a specific purpose.

Included in the DCYA subvention grant includes the following amounts:  
Temporary Wage Subsidy Childcare Scheme (TWSCS) €30,512  
Employment Wage Subsidy Scheme (EWSS) €33,478

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2020

**9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

Where support costs are attributable to a particular activity the costs are allocated to that activity. Where support costs are incurred to furthermore than one activity, they are apportioned between the relevant activities based on the below measures:

	<b>Basis of allocation</b>	<b>Cost of raising funds</b>	<b>Grants</b>	<b>Governance</b>	<b>Totals</b>
<b>Costs</b>		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
General office & finance staff	Staff time	4,700	-	-	4,700
Other professional	Usage	1,742	-	-	1,742
Depreciation	Usage	576	-	-	576
Audit fees	Governance	-	-	4,551	4,551
General office costs	Floor area	23,239	8,047	-	31,286
Bank Charges	Transactions	385	220	-	605
<b>Total 2020</b>		<b>30,642</b>	<b>8,267</b>	<b>4,551</b>	<b>43,460</b>
<b>Total 2019</b>		<b>46,902</b>	<b>6,646</b>	<b>4,551</b>	<b>58,099</b>

# The Community After School Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

### 10. EMPLOYEES AND REMUNERATION

The average monthly number of employees during the year was 33, (2019 - 37).

16 employees are within the band of €0 - €10,000. 11 employees are within the band of €10,001 - €20,000, 2 employees are in the band of €20,001 - €30,000, 2 employees are in the band of €30,001 - €40,000, 1 employee is in the band of €40,001 - €50,000 and 1 employee is in the band of €50,001 - €60,000.

The breakdown of all employees was as follows:	2020	2019
Administration	2	2
Management	3	3
Development Officers	2	2
Social Worker	1	1
Community Employment Worker	6	9
Tutors	3	2
Bus Driver	1	1
Community Employment Supervisors	2	2
Childcare Workers	13	15
	<u>33</u>	<u>37</u>

The staff costs comprise of	2020	2019
	€	€
Wages and salaries	461,851	476,065
Social Security Costs	37,674	40,870
Pension Contributions	8,420	8,353
	<u>507,945</u>	<u>525,288</u>

No employee received employee benefits excluding employer pension costs of more than €70,000 in the year (2019: Nil).

#### 10.1 DIRECTORS REMUNERATION AND TRANSACTIONS

No members of the management committee received any remuneration during the year (2019: nil).

# The Community After School Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

### 11. TANGIBLE FIXED ASSETS

	Computer Equipment	Office Fixtures, fittings and equipment	Motor vehicles	Musical Instruments	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 January 2020	48,404	42,710	21,870	6,148	119,132
Additions	5,900	-	-	-	7,093
At 31 December 2020	54,304	42,710	21,870	6,148	126,225
<b>Depreciation</b>					
At 1 January 2020	46,867	42,048	21,870	6,148	116,933
Charge for the year	1,188	260	-	-	1,448
At 31 December 2020	48,055	42,308	21,870	6,148	118,381
<b>Net book value</b>					
At 31 December 2020	<b>6,249</b>	<b>1,595</b>	-	-	<b>7,844</b>
At 31 December 2019	1,537	662	-	-	2,199

### 12. DEBTORS

	2020 €	2019 €
DEASP debtors	63,938	68,462
Other debtors	634	634
Prepayments and accrued income	12,557	4,077
	<b>77,129</b>	<b>73,173</b>

### 13. CREDITORS

Amounts falling due within one year	2020 €	2019 €
Bank overdrafts	-	2,380
Grant Creditors (Note 15)	83,804	49,617
DEASP creditors	73,429	81,626
Taxation and social security costs (Note 14)	8,311	8,140
Pension Control Account	941	870
Accruals	24,702	24,703
Other creditors	-	11
	<b>198,084</b>	<b>167,347</b>

### 14. TAXATION AND SOCIAL SECURITY

	2020 €	2019 €
<b>Creditors:</b>		
PAYE / PRSI	8,315	8,144
DIRT Tax	(4)	(4)
	<b>8,311</b>	<b>8,140</b>

# The Community After School Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

<b>15. GRANTS RECEIVABLE</b>		<b>2020</b>	<b>2019</b>
		€	€
	<b>Grants received and receivable</b>		
	At 1 January 2020	<b>49,617</b>	87,232
	Increase in year	<b>198,007</b>	176,564
	At 31 December 2020	<b>247,624</b>	263,796
	<b>Amortisation</b>		
	Amortised in year	<b>(163,820)</b>	(214,179)
	<b>Net book value</b>		
	At 31 December 2020 (note 16)	<b>83,804</b>	49,617

### 16. DEFERRED GRANT INCOME

Included in grants received above are grants deferred.

	<b>2020</b>	<b>2019</b>
	€	€
<b>Grants received and deferred</b>		
Help for Children Grant	17,261	17,261
NEIC– Hopscotch Project	10,275	13,000
DFHERIS/ SOLAS/ CDETB/ MAEDF	4,375	-
DCYA/ Reopening Support Payment	1,044	-
LDTF Interim-Dept of Health/DPU/CDYSB Grant	682	-
	<b>30,261</b>	<b>30,261</b>

The Help for Children Grant of €17,261 is deferred as it is specified for a specific programme in 2021.

The NEIC Hopscotch Programme Grant of €10,275 was received in 2020 but deferred for use in 2021 for a specified purpose.

The MAEDF Grant administered by CDETB funded the purchase of computer equipment and will be amortised over the life of the asset.

The DCYA/ Reopening Support Payment funded the purchase of Covid Protective Equipment and will be amortised over the life of the asset.

The LDTF Interim-Dept of Health/DPU/CDYSB Grant funded the purchase of a laptop and will be amortised over the life of the asset.

### 17. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
<b>Unrestricted income</b>					
General Funds	7,844	106,571	(40,852)	-	73,563
<b>Restricted income</b>					
Designated Funds	-	131,393	(157,232)	-	(25,839)
	<b>7,844</b>	<b>237,964</b>	<b>(198,084)</b>	<b>-</b>	<b>47,724</b>

# The Community After School Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

### 18. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2020 €	Incoming resources €	Resources expended €	Balance 31 December 2020 €
<b>Unrestricted income</b>				
Unrestricted Funds	49,560	31,230	(30,642)	50,148
<b>Restricted income</b>				
Designated Funds	(2,424)	570,752	(570,752)	(2,424)
<b>Total funds</b>	<b>47,136</b>	<b>601,982</b>	<b>(601,394)</b>	<b>47,724</b>

### 19. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €2.

### 20. TAX ON SURPLUS ON ORDINARY ACTIVITIES

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

### 21. ANALYSIS OF CASH & CASH EQUIVALENT

	At 31 Dec 2019 €	Cash-flow €	At 31 Dec 2020 €
Cash at bank and in hand	139,112	21,723	160,835
Bank Overdraft	(2,380)	2,380	-
	<b>136,732</b>	<b>24,103</b>	<b>160,835</b>

### 22. POST-BALANCE SHEET EVENTS

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

### 23. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year. No director or other person related to the company had any interest in any contract or transaction entered into by the company during the year.

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 December 2020

**24. GOING CONCERN**

As described in the director's report on page 3, the company operates a social childcare and educational scheme in the North East Inner City of Dublin. The scheme activities are majorly financed by the receipt of grant aid from the DEASP (23% of all income received). In the year to 31st December 2020, the grant received amounted to €141,958 (2019: €133,300).

The current difficult economic environment has resulted in uncertainty in respect of the level of government funding that will be made available to the Department of Employment Affairs and Social Protection for funding social employment schemes in the future. While the company has written confirmation from the DEASP that funding will be continued until 11<sup>th</sup> November 2022 no such assurances were provided in respect of periods after that date. The directors believe that it would not be possible for the company to continue in operational existence without the continued financial support of the DEASP.

Nevertheless, after making enquiries and considering the uncertainties described above, the directors have a reasonable expectation that the company will continue to receive an adequate level of financial support from the DEASP and other agencies to allow the company to continue to operate. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

During the first quarter of 2020, The Covid-19 pandemic has spread initially from Asia to Europe and subsequently worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus. Like many businesses, The Community After School Project CLG is exposed to the effects of the Covid-19 pandemic. In March 2020, as a result of the reduction in economic activity and the recommendations and restrictions placed on businesses the company decided to temporarily cease trading until 29<sup>th</sup> May 2020. During this period, the company availed of the government supports to retain staff. Other costs have also been reduced during the non-trading period where possible. The company also used government supports provided to businesses during this time to provide significant training to the staff and implement protective measures in the business.



## The Community After School Project Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2020

#### 25. GOVERNMENT GRANTS

Name of grant agency	Type of grant	Restricted	Performance conditions	2020 €	2019 €
CDYSB	Summer Project	Yes	None	2,000	3,000
DEASP	CE Scheme	Yes	None	141,958	142,038
LDTF Interim – Dept. of Health / DPU / CDYSB	Wages/ Overheads	Yes	None	85,618	86,300
Dublin City Community Co-operative	SICAP	Yes	None	71,333	69,250
Dublin City Community Co-operative	ICCSP	Yes	None	52,337	52,337
Pobal/DCYA Subvention	Wages/ Overheads	Yes	None	147,403	179,280
School Meals Local Project Scheme	School meals	Yes	None	8,897	12,200
City of Dublin Education and Training Board/SOLAS/DEP	Training Costs	Yes	None	19,407	24,000
TUSLA	Outreach worker	Yes	None	38,449	38,449
Dublin City Grant	Programme Costs	No	None	620	2,073
Help for Children Grant	Capacitor Programme	Yes	None	2,725	3,700
DCC Enhancement Grant	Programme Costs	Yes	None	-	19,000
DFEHERIS/ SOLAS/ CDET/ MAEDF	Fixed Assets	Yes	None	625	-
				<b>571,372</b>	<b>631,626</b>

All grants and income from the government that were restricted for a certain use were classified within income from charitable activities in the statement of financial activity. No performance conditions were attached. Total restricted grants for the year was €570,752 (2019: €629,553). Where the grants have no restriction they are classified within income from donations and legacies. The total amount of government grants receivable in the year where no restrictions were attached was €620 (2019: €2,073).

#### 26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 17th November 2021.

## Community After School Project Company Limited by Guarantee

### Grant Income and Expenditure for year ended 31<sup>st</sup> December 2020

#### 1 Department of Employment Affairs and Social Protection

	<u>2020</u>	<u>2019</u>
<b><u>Grant Income:</u></b>		
Wages	140,262	138,743
Materials	1,696	2,095
Training	-	1,200
<b>Total Income</b>	<b>141,958</b>	<b>142,038</b>
<b><u>Grant Expenditure:</u></b>		
Wages	130,222	136,648
Employer PRSI	8,114	2,095
Materials	3,622	2,095
Training	-	1,200
<b>Total Expenditure</b>	<b>141,958</b>	<b>142,038</b>
<b>Deficit</b>	<b>-</b>	<b>-</b>

#### 2 Dublin City Community Co-operative

	<u>2020</u>	<u>2019</u>
<b><u>Grant Income:</u></b>		
SICAP	71,333	69,250
ICCSP	52,337	52,337
<b>Total Grant Income</b>	<b>123,670</b>	<b>121,587</b>
<b><u>Grant Expenditure:</u></b>		
Wages & Salaries	115,150	113,334
Employer Pension Costs	8,420	8,353
Administration Costs	100	-
<b>Total Expenditure</b>	<b>123,670</b>	<b>121,587</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

## Community After School Project Company Limited by Guarantee

### Grant Income and Expenditure for year ended 31<sup>st</sup> December 2020

#### 3 LDTF Interim – Dept. of Health / DPU / CDYSB

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>86,300</b>	<b>86,300</b>
<b><u>Grant Expenditure:</u></b>		
Wages & Salaries	57,278	57,286
Programme Costs	3,530	3,262
Rent	10,000	10,000
General Administration	14,713	15,752
Fixed Assets	779	-
<b>Total Expenditure</b>	<b>86,300</b>	<b>86,300</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

#### 4 Pobal/DCYA Subvention

	<u>2020</u>	<u>2019</u>
<b><u>Grant Income:</u></b>		
Grant Received	147,403	179,280
<b>Total Grant Income</b>	<b>147,403</b>	<b>179,280</b>
<b><u>Grant Expenditure:</u></b>		
Wages & Salaries	131,304	147,884
Insurance	16,099	31,396
<b>Total Expenditure</b>	<b>147,403</b>	<b>179,280</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

#### 5 School Meals Local Project Scheme

(Administered by the Department of Social Protection)

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>8,897</b>	<b>12,200</b>
<b><u>Grant Expenditure</u></b>		
Lunch Club programme	8,888	12,200
Bank Charges	9	-
<b>Total Expenditure</b>	<b>8,897</b>	<b>12,200</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

**Community After School Project Company Limited by Guarantee**

**Grant Income and Expenditure for year ended 31<sup>st</sup> December 2020**

**6 TUSLA - Child & Family Agency (Outreach Worker)**

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>38,449</b>	<b>38,449</b>
Outreach Worker Salary	36,063	36,063
Employers PRSI	3,985	3,949
<b>Total Expenditure</b>	<b>40,048</b>	<b>40,012</b>
<b>Surplus/ (Deficit)</b>	<b>(1,599)</b>	<b>(1,563)</b>

**7 City of Dublin Education and Training Board/SOLAS/DEP**

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>19,407</b>	<b>24,000</b>
		-
Training Tutors	9,149	11,400
Administration wages & salaries	3,418	4,200
Training Expenses	6,840	8,400
<b>Total Expenditure</b>	<b>19,407</b>	<b>24,000</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

**8 Community Afterschool Project Mountjoy Square General Grant - Summer Project DCYA/CDYSB**

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>1,000</b>	<b>1,000</b>
Summer programme Costs	1,000	1,000
<b>Total Expenditure</b>	<b>1,000</b>	<b>1,000</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

## Community After School Project Company Limited by Guarantee

### Grant Income and Expenditure for year ended 31<sup>st</sup> December 2020

#### Community Afterschool Project Sean McD General Grant - Summer Project DCYA/CDYSB

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>1,000</b>	<b>1,000</b>
Summer programme Costs	1,000	1,000
<b>Total Expenditure</b>	<b>1,000</b>	<b>1,000</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

#### Community Afterschool Project Sean Treacy General Grant - Summer Project DCYA/CDYSB

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>-</b>	<b>1,000</b>
Summer programme Costs	-	1,000
<b>Total Expenditure</b>	<b>-</b>	<b>1,000</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

#### 9 Dublin City Council Enhancement Programme Grant -

	<u>2020</u>	<u>2019</u>
<b>Grant Income</b>	<b>-</b>	<b>19,000</b>
Enhancement Costs	-	19,000
<b>Total Expenditure</b>	<b>-</b>	<b>19,000</b>
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>

**Community After School Project Company Limited by Guarantee**

**Grant Income and Expenditure for year ended 31<sup>st</sup> December 2020**

	<u>2020</u>	<u>2019</u>
<b>10 DFHERIS/ SOLAS/ CDET/ MAEDF -</b>		
<b>Grant Income</b>		
Grant Amortised	625	
Grant Deferred	<u>4,375</u>	
<b>Total Grant Income</b>	<b>5,000</b>	-
Computer Equipment	<u>5,000</u>	<u>-</u>
<b>Total Expenditure</b>	<b>5,000</b>	<b>-</b>
<b>Surplus/ (Deficit)</b>	<u>-</u>	<u>-</u>