

The Community After School Project Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Donal Ryan & Associates
34 Manor Street
Dublin 7
Co. Dublin

Company Number: 253022
Charity Number: 22177
Charities Regulatory Authority Number: RCN 20166953

The Community After School Project Company Limited by Guarantee

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Directors' Responsibilities Statement	7
Independent Auditor's Report	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	14 - 24
Grant Income and Expenditure Notes	25 - 28

The Community After School Project Company Limited by Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Gary Gannon William Priestley David Little Brian O'Toole Peter O'Connor Declan Donnelly Alma McQuade
Company Secretary	David Little
Charity Number	22177
Charities Regulatory Authority Number	RCN 20166953
Company Registration Number	253022
Registered Office and Principal Address	1 Portland Square Dublin 1 D01X050 Ireland
Auditors	Donal Ryan & Associates 34 Manor Street Dublin 7 Co. Dublin
Principal Bankers	Bank of Ireland Dublin 9 Ireland
Solicitors	Feerys Solicitors 15 Upper Ormond Quay Dublin 7

The Community After School Project Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of The Community After School Project Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity 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 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

Structure, Governance and Management

Structure

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 of 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.

Review of Activities, Achievements and Performance

In this 25th 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 locals 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 €1,358. At the year end the company had positive unrestricted funds of €48,790. The financial statements have been prepared on a going concern basis. The validity of this assumptions 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-essentials 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 2022. 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 €221,194 (2020: €245,808) and liabilities of €174,828 (2020: €198,084). The net funds of the company have decreased by €1,358 (2020: €588) and the directors are satisfied with

The Community After School Project Company Limited by Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022
the level of retained reserves at the year end.

Financial Results

At the end of the financial year the charity had gross assets of €302,590 (2021 - €221,193) and gross liabilities of €264,628 (2021 - €174,828). The net assets of the charity have decreased by €(8,403).

Principal Risks and Uncertainties

The directors have identified that the key risk 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 risk 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 risk 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 risk 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.

Future Developments

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

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Gary Gannon
William Priestley
David Little
Brian O'Toole
Peter O'Connor
Declan Donnelly
Alma McQuade

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was David Little.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Community After School Project Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Objective 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.

The Community After School Project Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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 2021.

The Auditors

The auditors, Donal Ryan & Associates have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that 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.

Approved by the Board of Directors on 15 Nov 2023 and signed on its behalf by:



Brian O'Toole
Director



David Little
Director

The Community After School Project Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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.

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 as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 15 Nov 2023 and signed on its behalf by:



Brian O'Toole
Director



David Little
Director

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INDEPENDENT AUDITOR'S REPORT

to the Members of The Community After School Project Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of The Community After School Project Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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 Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2022 and of its deficit for the financial 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 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the 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

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 charity's ability to continue as a going concern for a period of at least twelve months from the date 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. 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.

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 course of 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Community After School Project Company Limited by Guarantee

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' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the charity. 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 set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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 charity'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 they either intend to liquidate the charity 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.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Community After School Project Company Limited by Guarantee

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



DONAL RYAN & ASSOCIATES

34 Manor Street

Dublin 7

Co. Dublin

21/11/23

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The Community After School Project Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total Funds 2021 €
Income							
Donations and legacies	7	43,524	-	43,524	34,518	-	34,518
Charitable activities							
- Grants from governments and other co-funders	8	-	575,550	575,550	-	628,751	628,751
Other income		-	-	-	1,500	-	1,500
Total income		43,524	575,550	619,074	36,018	628,751	664,769
Expenditure							
Raising funds	9	39,054	-	39,054	37,376	-	37,376
Charitable activities		-	588,422	588,422	-	628,751	628,751
Total Expenditure	6	39,054	588,422	627,476	37,376	628,751	666,127
Net income/(expenditure)		4,470	(12,872)	(8,402)	(1,358)	-	(1,358)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year	3	4,470	(12,872)	(8,402)	(1,358)	-	(1,358)
Reconciliation of funds:							
Total funds beginning of the year		53,774	(2,424)	51,350	50,147	(2,424)	47,723
Total funds at the end of the year	18	58,244	(15,296)	42,948	48,789	(2,424)	46,365

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 15 Nov 2023 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 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	11	23,515	22,941
Current Assets			
Debtors	12	11,710	45,797
Cash at bank and in hand		267,363	152,456
		279,073	198,253
Creditors: Amounts falling due within one year	13	(264,627)	(174,828)
Net Current Assets		14,446	23,425
Total Assets less Current Liabilities		37,961	46,366
Total Net Assets		37,961	46,366
Funds			
Restricted trust funds		(15,296)	(2,424)
General fund (unrestricted)		53,257	48,790
Total funds	18	37,961	46,366

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 15 Nov 2023 and signed on its behalf by:



Brian O'Toole
Director



David Little
Director

The Community After School Project Company Limited by Guarantee

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		(8,403)	(1,358)
Adjustments for:			
Depreciation		4,438	3,812
		(3,964)	2,454
Movements in working capital:			
Movement in debtors		34,087	31,333
Movement in creditors		89,799	(23,256)
Cash generated from operations		123,886	8,077
Cash flows from investing activities			
Payments to acquire tangible assets		(5,011)	(18,908)
Net increase in cash and cash equivalents		114,910	(8,377)
Cash and cash equivalents at the beginning of the year		152,458	160,835
Cash and cash equivalents at the end of the year	21	267,369	152,458

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

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. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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 funds

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.

Endowment funds

Designed funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designed fund is set out in the notes to the financial statements. The designations have an administrative purposes only and legally restrict the Board's discretion in applying the funds.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

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.

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

- 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.

Expenditure

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.

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 been received in this period. They are only recognised when the claim has been approved by the DEASP.

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 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 an asset to the extent that a cash refund or a reduction in the future payments is available.

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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:

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

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No 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.

CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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.

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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.

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.

3. NET INCOME	2022	2021
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	4,437	3,811
Auditor's remuneration:		
- audit services	4,551	4,477
	<u> </u>	<u> </u>
4. INVESTMENT AND OTHER INCOME	2022	2021
	€	€
Bank interest	-	-
	<u> </u>	<u> </u>
5. INTEREST PAYABLE AND SIMILAR CHARGES	2022	2021
	€	€
On bank loans and overdrafts	-	-
	<u> </u>	<u> </u>

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

6. ANALYSIS OF RESOURCES EXPENDED	2022			2021		
	CASPr General	Grants specific to	Total	CASPr General	Grants specific to	Total
	Running Costs	Activities		Running Costs	Activities	
	2022	2022	2022	2021	2021	2021
	€	€	€	€	€	€
Other Costs						
Programme Costs	3,751	24,511	28,262	2,942	21,372	24,314
Wages and Salaries	3,195	497,131	500,326	4,887	544,140	549,027
Training Costs	2,625	4,970	7,595	-	2,950	2,950
Materials Costs	-	-	-	-	-	-
Tutors/Trainers	-	-	-	-	-	-
Insurance	2,756	19,485	22,240	4,284	14,120	18,404
Administration Costs	3,332	4,115	7,448		17	17
Stationary	-	1,550	1,550	37	1,828	1,865
Motor Expenses	1,450	1,608	3,058	1,837	4,017	5,854
Rent	20,000	10,000	30,000	20,000	10,000	30,000
Bank Charges	310	307	616	365	248	613
Light and Heat	-	6,346	6,346	279	1,929	2,208
Repairs and Maintenance	-	-	-	-	8,582	8,582
Utilities	-	3,200	3,200	1,515	3,473	4,988
Audit	-	4,551	4,551	-	4,477	4,477
Professional Fees			-			-
Telephone	173	2,473	2,646	140	2,744	2,884
Computer Costs	294	2,945	3,239	349	4,421	4,769
Sundry Expenses	467		467			-
Fire and Safety Costs	-	1,415	1,415	-	859	859
Dues and Subscriptions	-	82	82	40	465	505
Depreciation	701	3,736	4,437	701	3,110	3,811
Rounding	-		-	-		-
	39,055	588,423	627,477	37,376	628,751	666,127

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

7. INCOME FROM DONATION AND LEGACIES

	2022	2021
	€	€
Sponsorship/Grants	6,052	2,419
Donated services (see (i) below)	20,000	20,000
Voluntary Donations	17,472	12,099
	<u>43,524</u>	<u>34,518</u>

(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 (2021: €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:

	2022	2021
	€	€
Department of Social Protection Grant	93,676	174,032
LDTF Interim-Dept of Health/DPU/CDYSB Grant	86,397	86,397
General Grant - Summer Programme	2,000	1,000
DCYA-CDYSB		
Dublin City Community Co-operative -SICAP Grant	74,900	71,333
Dublin City Community Co-operative - ICCSP Grant	54,953	52,336
Pobal/DCYA Subvention Grant	190,230	151,413
HSE- TULSA Child & Family Grant	39,987	38,449
DFHERIS/SOLAS/DES	18,316	27,241
Department of Social Welfare – School Meals	11,323	8,641
Help for Children Grant	800	1,250
DFHERIS/ SOLAS/ CDET/ MAEDF	1,341	1,541
NEIC Jolie Bortoli	1,000	6,388
NEIC Shower Refurbishment	-	8,104
NEIC Computer Grant	500	500
FORSA Grant	125	125
	<u>575,549</u>	<u>628,750</u>

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:

Employment Wage Subsidy Scheme (EWSS) €0 (2021: €95,119)

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

9. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

Where support costs 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 measure:

	Basis of allocation	Cost of raising funds	Grants	Governance	Totals
Costs		€	€	€	€
General office & finance staff	Staff time	3,195	-	-	3,195
Other professional	Usage	-	-	-	-
Depreciation	Usage	701	-	-	701
Audit fees	Governance	-	-	4,551	4,551
General office costs	Floor area	34,850	18,842	-	53,692
Bank Charges	Transactions	309	307	-	616
Total 2022		39,055	19,149	4,551	62,755
Total 2021		37,376	12,046	4,477	53,899

10. EMPLOYEES AND REMUNERATION

Number of employees

The average monthly number of employees during the year was 37 (2021 - 33), 26 employees are within the band of €0 - €10,000, 3 employees are within the band of €10,001 - €20,000, 5 employees are in the band of €20,001 - €30,000, 0 employees are in the band of €30,001 - €40,000, 2 employees are in the band of €40,001 - €50,000 and 1 employees is in the band of €50,001 - €60,000.

	2022	2021
	Number	Number
Management	3	3
Community Employment Supervisors	2	2
Administration	3	2
Childcare Workers	16	15
Development Officers	2	2
Community Employment Worker	6	5
Social Worker	1	1
Tutors	3	2
Bus Driver	1	1
	37	33

The staff costs comprise:

	2022	2021
	€	€
Wages and salaries	452,582	500,179
Social security costs	39,016	40,266
Pension costs	8,728	8,582
	500,326	549,027

10.1 DIRECTORS REMUNERATION AND TRANSACTIONS

No members of the management committee received any remuneration during the year (2021: nil).

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

11. TANGIBLE FIXED ASSETS

	Musical Instruments	Fixtures, fittings and equipment	Motor vehicles	Computer Equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2022	6,148	44,273	21,870	72,841	145,132
Additions	-	-	-	5,012	5,012
At 31 December 2022	6,148	44,273	21,870	77,853	150,144
Depreciation					
At 1 January 2022	6,148	42,417	21,870	51,561	121,996
Charge for the financial year	-	501	-	4,132	4,633
At 31 December 2022	6,148	42,918	21,870	55,693	126,629
Net book value					
At 31 December 2022	-	1,355	-	22,160	23,515
At 31 December 2021	-	1,856	-	21,280	23,136

12. DEBTORS

	2022 €	2021 €
Other debtors	634	634
Prepayments	480	1,751
Accrued Income	10,595	43,412
	11,709	45,797

13. CREDITORS

Amounts falling due within one year	2022 €	2021 €
Taxation and social security costs (Note 14)	16,499	9,733
Pension control account	8,013	1,320
Accruals	27,457	59,960
Grant Creditors (Note 15)	212,658	103,815
	264,627	174,828

14. TAXATION AND SOCIAL SECURITY

	2022 €	2021 €
Creditors:		
PAYE / PRSI	16,503	9,737
DIRT Tax	(4)	(4)
	16,499	9,733

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

15. GRANTS RECEIVABLE

	2022 €	2021 €
Grant received and receivable		
At 1 January 2022	103,815	83,804
Increase in year	715,607	502,794
	<u>819,422</u>	<u>586,598</u>
Amortisation		
Amortised in year	(606,764)	(482,783)
	<u>212,658</u>	<u>103,815</u>
Net book value		
At 31 December 2022 (note 15)	<u>212,658</u>	<u>103,815</u>

16. DEFERRED GRANT INCOME

	Opening Balance 01/01/2022 €	Grant Received 2022 €	Grant Amortised 2022 €	Grant Deferred 31/12/2022 €
Deferred Grants				
DFHERIS/ SOLAS/ CDETB/ MAEDF	3,750	-	(625)	3,125
LDFT Interim-Dept of Health/DPU/CDYSB	584	-	(97)	487
Help for Children Programme	16,011	-	(800)	15,211
NEIC re Hopscotch Project Programme	10,275	-	-	10,275
DCYA/Reopening Support Payment	895	-	(149)	746
DFHERIS/ SOLAS/ CDETB/ MAEDF	5,014	-	(716)	4,298
NEIC Computer	3,501	-	(500)	3,001
FORSA – IPADS	875	-	(125)	750
DFHERIS/ SOLAS/ CDETB – One off Grant	8,310	-	(1,143)	7,167
CDETB – Reach Around Fund	-	2,676	(335)	2,341
	<u>49,215</u>	<u>2,676</u>	<u>(4,490)</u>	<u>47,401</u>

17. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Unrestricted income				
General Funds	23,515	111,164	(33,614)	101,065
Restricted income				
Designated funds	-	167,908	(231,012)	(63,104)
	<u>23,515</u>	<u>279,072</u>	<u>(264,626)</u>	<u>37,961</u>

18. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 01-January 2022 €	Incoming resources €	Resources expended €	Balance 31 December 2022 €
Unrestricted income				
Unrestricted Funds	48,790	43,524	(39,057)	53,257
Restricted income				
Designated Funds	(2,424)	575,550	(588,422)	(15,296)
Total funds	<u>46,366</u>	<u>619,074</u>	<u>(627,479)</u>	<u>(37,961)</u>

The Community After School Project Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

19. STATUS

The charity is a company 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 financial 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 2021	Cash-flow	At 31 Dec 2022
	€	€	€
Cash at bank and in hand	152,458	114,911	267,369
Bank Overdraft	-	-	-
	152,458	114,911	267,369

22. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial 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.

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 (20% of all income received). In the year to 31st December 2022, the grant received amounted to €124,891 (2021: €174,087).

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 10th November 2023 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.

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

25. GOVERNMENT GRANTS

Name of grant agency	Type of grant	Restricted	Performance conditions	2022	2021
				€	€
CDYSB	Summer Project	Yes	None	2,000	1,000
DEASP	CE Scheme	Yes	None	124,891	174,032
LDTF Interim – Dept. of Health / DPU / CDYSB	Wages/overheads	Yes	None	86,300	86,397
Dublin City Community Co-operative	SICAP	Yes	None	74,900	71,333
Dublin City Community Co-operative	ICCSP	Yes	None	54,953	52,336
Pobal/DCYA Subvention	Wages/overheads	Yes	None	224,158	151,413
School Meals Local Project Scheme	School meals	Yes	None	8,776	8,641
DFHERIS/SOLAS/City of Dublin ETB / ALCE Grant Aid	Training costs	Yes	None	13,469	27,241
TUSLA	Outreach worker	Yes	None	39,987	38,449
Dublin City Grant	Programme costs	No	None	-	1,500
Help for Children Grant	Capacitor programme	Yes	None	-	1,250
NEIC Grants	Fixed Assets/Improvements	Yes	None	-	14,991
DFEHERIS / SOLAS / CDETB / MAEDF	Fixed Assets	Yes	None	-	1,541
FORSA Grant	Fixed Assets	Yes	None	-	125
CDETB – Reach Around Fund	Fixed Assets	Yes	None	3,767	-
HSE Grant	Programme costs	Yes	None	44,000	-
COOP English Classes Grant	Programme costs	Yes	None	13,200	-
				690,401	630,250

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 condition were attached. Total restricted grants for the year was €690,401 (2021: €628,751). 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 €0 (2021: €1,500)

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1 Department of Employment Affairs and Social Protection

	<u>2022</u>	<u>2021</u>
<u>Grant Income:</u>		
Wages	94,311	169,706
Materials	-635	4,326
Training	0	0
Total Income	93,676	174,032
<u>Grant Expenditure:</u>		
Wages	89,791	161,437
Employers PRSI	7,264	8270
Materials	1,910	4,325
Training	0	0
Total Expenditure	98,964	174,032
Deficit	- 5,289	-

2 Dublin City Community Co-operative

	<u>2022</u>	<u>2021</u>
<u>Grant Income:</u>		
SICAP	74,900	71,333
ICCSP	54,953	52,336
Total Grant Income	129,853	123,669
<u>Grant Expenditure:</u>		
Wages & Salaries	121,669	116,295
Employer Pension Costs	8,728	8,582
Administration Costs	179.5	100
Total Expenditure	130,576	124,976
Surplus/ (Deficit)	-723	- 1,307

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

	<u>2022</u>	<u>2021</u>
Grant Income	86,300	86,300
<u>Grant Expenditure:</u>		
Wages & Salaries	56,663	59,821
Programme Costs	2,645	2,663
Rent	10,000	10,000
General Administration	16,952	13,815
Fixed Assets	0	0
Total Expenditure	86,260	86,300

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

Surplus/ (Deficit)	40	0
4 Pobal/DCYA Subvention	2022	2021
<u>Grant Income:</u>		
Grant Received	190,230	151,413
Total Grant Income	190,230	151,413
<u>Grant Expenditure:</u>		
Wages & Salaries	162,630	138,543
Overheads	27,646	12,870
Total Expenditure	190,276	151,413
Surplus/ (Deficit)	- 46	-
5 <u>School Meals Local Project Scheme</u>		
(Administered by the Department of Social Protection)		
	2022	2021
Grant Income	11,323	8,641
<u>Grant Expenditure</u>		
Lunch Club programme	11,323	8,608
Bank Charges	0.00	33.4
Total Expenditure	11,323	8,641
Surplus/ (Deficit)	0	0
6 <u>TUSLA - Child & Family Agency (Outreach Worker)</u>		
	2022	2021
Grant Income	39,987	38,449
Outreach Worker Salary	36,767	35,352
Employers PRSI	4,063	3,906
Total Expenditure	40,830	39,259
Surplus/ (Deficit)	-843	-810
7 DFHERIS/SOLAS/City of Dublin ETB/ALCE Grant Aid		
	2022	2021

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

Grant Income:

Grant Received	13,469	40,051
Total Grant Income	13,469	40,051

Grant Expenditure:

Training Tutors	5,184	10,632
Admin Wages & Salaries	4,373	3,418
Training Expenses	9,901	9,210
QQI Re-Engagement	-	2,500
Computer Equipment	-	5,981
Grant Deferred	-	8,309
Total Expenditure	19,458	40,051

Surplus/ (Deficit)	- 5,989	0
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8 Community Afterschool Project Mountjoy Square General Grant - Summer Project DCYA/CDYSB

	<u>2022</u>	<u>2021</u>
Grant Income	1,000	1,000
Summer programme Costs	1,000	1,000
Total Expenditure	1,000	1,000
Surplus/ (Deficit)	0	0

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

	<u>2022</u>	<u>2021</u>
Grant Income	1,000	0
Summer programme Costs	1,000	0
Total Expenditure	1,000	0
Surplus/ (Deficit)	0	0

9 DFHERIS/ SOLAS/ CDET/MAEDF

	<u>2022</u>	<u>2021</u>
<u>Grant Income:</u>		
Grant Received	-	5,930
Total Grant Income	-	5,930
<u>Grant Expenditure:</u>		
Computer Equipment	-	5,930
Other		

The Community After School Project Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

Total Expenditure	-	5,930
Surplus/ (Deficit)	<u>-</u>	<u>-</u>
10 <u>DFHERIS/ SOLAS/ CDET/Reach Fund</u>	2022	2021
<u>Grant Income:</u>		
Grant Received	<u>3,767</u>	<u>-</u>
Total Grant Income	3,767	-
<u>Grant Expenditure:</u>		
Computer Equipment	2,676	<u>-</u>
Other	<u>870</u>	
Total Expenditure	3,546	-
Surplus/ (Deficit)	<u>221</u>	<u>-</u>