

Company registration number: 469187

**Ballyroan Community and Youth Centre CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2020

Ballyroan Community and Youth Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

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Ballyroan Community and Youth Centre CLG
Company limited by guarantee

Directors and other information

Directors	Fionan O'Cuireain (Appointed 6 October 2020) Bairbre Brennan (Appointed 23 March 2020) Michael Walsh Hilary Kenny (Resigned 2 February 2021) Andrea Byrne Anne Thornhill (Resigned 21 February 2020) Paula Coghlan Keith Baker
Secretary	Andrea Byrne
Company number	469187
Registered office	Marian Road Rathfarnham Dublin 14
Business address	Marian Road Rathfarnham Dublin 14
Auditor	McCloskey & Co Apex Business Centre Blackthorn Road Sandyford Dublin 18
Bankers	Bank of Ireland Rathfarnham Shopping Centre Dublin 14
Registered Charity Number	20074487
CHY (Revenue) Number	CHY 19095

Ballyroan Community and Youth Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report

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

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Fionan O'Cuireain (Appointed 6 October 2020)
Bairbre Brennan (Appointed 23 March 2020)
Michael Walsh
Hilary Kenny (Resigned 2 February 2021)
Andrea Byrne
Anne Thornhill (Resigned 21 February 2020)
Paula Coghlan
Keith Baker

Principal activities

The principal activity of the company is to build, maintain and manage the operation of a community and youth facility for the use of the people of the area.

Ballyroan Community and Youth Centre CLG
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Directors report (continued)

Development and performance

The company continued to develop a range of services and activities available from the centre to the local community until the arrival of Covid in March 2020 changed the landscape. All activity ceased at that time except for the provision of the Meals on Wheels Service. While this is normally prepared and delivered by volunteers, the age cohort of these volunteers meant that most were asked to cocoon to protect themselves. At this time staff from the Centre stepped into the breach and took over the cooking and delivery of food to members of the community. Childcare returned later in the year, but all other activities remained closed for the rest of the year. COVID-19 has led to a significant decrease in earned income in the year under review. Thankfully Government supports in the form of TWSS & EWSS, in addition to increased support from Pobal & SDCC delivered significant support in the year. There was only a small decrease in overheads and direct expenses due to the pandemic as all staff were working and paid in full during the period. The net result was a very positive result for the year.

Assets and liabilities and financial position

The financial results are set out on page 10 of the financial statements. At the end of the year the company had assets of €218,562 (2019: €187,651) and liabilities of €55,079 (2019: €68,674). Members' funds were €163,483 (2019: €118,977).

Principal risks and uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of reduced funding in the future and of the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows: i) The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. ii) 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 authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff.

Likely future developments

The company plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements, and freedom from covid related restrictions.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

Relevant audit information

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

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

Ballyroan Community and Youth Centre CLG
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Directors report (continued)

Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, McCloskey & Co, have indicated their willingness to continue in office.

This report was approved by the board of directors on 20 October 2021 and signed on behalf of the board by:

Michael Walsh
Director

Andrea Byrne
Director

Ballyroan Community and Youth Centre CLG
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Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under 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" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the 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 then apply them consistently;
- make judgments 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 company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent auditor's report to the members of
Ballyroan Community and Youth Centre CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Ballyroan Community and Youth Centre CLG (the 'company') for the financial year ended 31 December 2020 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

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 profit 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 prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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.

**Independent auditor's report to the members of
Ballyroan Community and Youth Centre CLG (continued)**

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and 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 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent auditor's report to the members of
Ballyroan Community and Youth Centre CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company'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 company 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.

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 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.

**Independent auditor's report to the members of
Ballyroan Community and Youth Centre CLG (continued)**

Thomas McCloskey (Senior Statutory Auditor)

For and on behalf of
McCloskey & Co
Chartered Accountants & Statutory Auditor
Apex Business Centre
Blackthorn Road
Sandyford
Dublin 18

20 October 2021

Ballyroan Community and Youth Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 December 2020

	Note	2020	2019
		€	€
Turnover	5	533,549	565,640
Direct costs		(383,559)	(421,720)
Gross surplus		149,990	143,920
Administrative expenses		(105,484)	(114,662)
Operating surplus	6	44,506	29,258
Surplus before taxation		44,506	29,258
Tax on surplus		-	-
Surplus for the financial year		44,506	29,258

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 14 to 20 form part of these financial statements.

Ballyroan Community and Youth Centre CLG
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Statement of income and retained earnings
Financial year ended 31 December 2020

	2020	2019
	€	€
Surplus for the financial year	44,506	29,258
Retained earnings at the start of the financial year	<u>118,977</u>	<u>89,719</u>
Retained earnings at the end of the financial year	<u><u>163,483</u></u>	<u><u>118,977</u></u>

Ballyroan Community and Youth Centre CLG
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Balance sheet
As at 31 December 2020

	Note	2020 €	€	2019 €	€
Fixed assets					
Tangible assets	9	11,157		26,292	
			11,157		26,292
Current assets					
Stocks	10	655		1,330	
Debtors	11	2,955		11,843	
Cash at bank and in hand		203,795		148,186	
		207,405		161,359	
Creditors: amounts falling due within one year					
	12	(55,079)		(68,674)	
Net current assets			152,326		92,685
Total assets less current liabilities			163,483		118,977
Net assets			<u>163,483</u>		<u>118,977</u>
Capital and reserves					
General funds			163,483		118,977
Members funds			<u>163,483</u>		<u>118,977</u>

These financial statements were approved by the board of directors on 20 October 2021 and signed on behalf of the board by:

Michael Walsh
Director

Andrea Byrne
Director

The notes on pages 14 to 20 form part of these financial statements.

Ballyroan Community and Youth Centre CLG
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Statement of cash flows
Financial year ended 31 December 2020

	2020	2019
	€	€
Cash flows from operating activities		
Surplus for the financial year	44,506	29,258
<i>Adjustments for:</i>		
Depreciation of tangible assets	16,925	28,717
Accrued expenses/(income)	(2,096)	6,615
<i>Changes in:</i>		
Stocks	675	(307)
Trade and other debtors	8,888	(2,961)
Trade and other creditors	(11,499)	(13,878)
Cash generated from operations	<u>57,399</u>	<u>47,444</u>
Net cash from operating activities	<u>57,399</u>	<u>47,444</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,790)	(10,300)
Net cash used in investing activities	<u>(1,790)</u>	<u>(10,300)</u>
Net increase/(decrease) in cash and cash equivalents	55,609	37,144
Cash and cash equivalents at beginning of financial year	<u>148,186</u>	<u>111,043</u>
Cash and cash equivalents at end of financial year	<u>203,795</u>	<u>148,187</u>

Ballyroan Community and Youth Centre CLG
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Notes to the financial statements
Financial year ended 31 December 2020

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Marian Road, Rathfarnham, Dublin 14.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

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 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Grant income from Public Sector Bodies/Government Agencies and other sources are credited when received or when the ultimate amount receivable can be assessed with reasonable certainty.

Expenditure

Expenditure is recognised on an accrual 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.

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 19095. Irrecoverable value added tax is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

4. Limited by guarantee

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.00.

5. Turnover

Turnover arises from:

	2020	2019
	€	€
Pobal grant - Community Services Programme	62,762	60,399
Other grants	30,466	36,620
Earned income	292,442	466,296
Pobal grant - Covid Stability Fund	47,787	-
Other revenue	824	2,325
Government Wages Support Subsidies	99,268	-
	<u>533,549</u>	<u>565,640</u>

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

6. Operating surplus

Operating surplus is stated after charging/(crediting):

	2020	2019
	€	€
Depreciation of tangible assets	16,925	28,717
Impairment of trade debtors	-	2,000
	<u>-</u>	<u>2,000</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2020	2019
	Number	Number
Programme staff	16	13
	<u> </u>	<u> </u>

The aggregate payroll costs incurred during the financial year were:

	2020	2019
	€	€
Wages and salaries	305,979	295,644
Social insurance costs	16,872	28,261
	<u> </u>	<u> </u>
	<u>322,851</u>	<u>323,905</u>

8. Appropriations of income and expenditure account

	2020	2019
	€	€
At the start of the financial year	118,977	89,719
Surplus for the financial year	44,506	29,258
	<u> </u>	<u> </u>
At the end of the financial year	<u>163,483</u>	<u>118,977</u>

Ballyroan Community and Youth Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2020	193,121	193,121
Additions	1,790	1,790
Disposals	(10,138)	(10,138)
At 31 December 2020	<u>184,773</u>	<u>184,773</u>
Depreciation		
At 1 January 2020	166,829	166,829
Charge for the financial year	16,925	16,925
Disposals	(10,138)	(10,138)
At 31 December 2020	<u>173,616</u>	<u>173,616</u>
Carrying amount		
At 31 December 2020	<u>11,157</u>	<u>11,157</u>
At 31 December 2019	<u>26,292</u>	<u>26,292</u>

10. Stocks

	2020 €	2019 €
Finished goods and goods for resale	655	1,330
	<u>655</u>	<u>1,330</u>

11. Debtors

	2020 €	2019 €
Trade debtors	1,802	4,369
Other debtors	-	5,500
Prepayments	1,153	1,974
	<u>2,955</u>	<u>11,843</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

12. Creditors: amounts falling due within one year

	2020	2019
	€	€
Trade creditors	3,803	4,000
Other creditors	16,541	7,872
Tax and social insurance:		
PAYE and social welfare	8,783	9,682
Accruals	18,938	21,034
Deferred income	7,014	26,086
	55,079	68,674

13. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2020	2019
	€	€
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	9,973	12,540
Other debtors	1,153	7,474
Cash at bank and in hand	203,795	148,186
	214,921	168,100
Financial liabilities measured at amortised cost		
Trade creditors	3,803	4,000
Other creditors	44,262	38,588
	48,065	42,588

14. Analysis of changes in net debt

	At 1 January 2020	Cash flows	At 31 December 2020
	€	€	€
Cash and cash equivalents	148,186	55,609	203,795
	148,186	55,609	203,795

15. Approval of financial statements

The board of directors approved these financial statements for issue on 20 October 2021.

Ballyroan Community and Youth Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

16. **Grants received**

Grant 1

Agency:	Pobal
Sponsoring Government Department:	Department of Rural and Community Development
Grant Programme:	Community Services Programme
Purpose of grant:	Pay and general administration
Total Grant:	€62,762
Cash received in period	€62,762
Grant taken to income in period	€62,762
Any grant amounts deferred or due at the period end	€0
Expenditure	€62,762
Term:	Expires 31 December 2020
Received year end	31 December 2020
Restriction on use	Support for staff wages and operating costs

Grant 2

Agency:	Pobal
Sponsoring Government Department:	Department of Rural and Community Development
Grant Programme:	Covid Stability Fund
Purpose of grant:	Non pay costs
Total Grant:	€47,787
Cash received in period	€47,787
Grant taken to income in period	€47,787
Any grant amounts deferred or due at the period end	€0
Expenditure	€47,787
Term:	Expires 31 December 2020
Received year end	31 December 2020
Restriction on use	Non pay operating costs

17. **Staff costs**

The number of employees whose emoluments for the year fall within the following bands are as follows:

	2020	2019
	No.	No.
€60,000 - €70,000	0	0
€70,000 - €80,000	0	0
€80,000 - €90,000	0	0
€90,000 - €100,000	0	0
€100,000 - €110,000	<u>0</u>	<u>0</u>

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Notes to the financial statements (continued)
Financial year ended 31 December 2020

18. **Tax clearance**

The company comply with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.

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The following pages do not form part of the statutory accounts.

Ballyroan Community and Youth Centre CLG
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Detailed profit and loss account
Financial year ended 31 December 2020

	2020	2019
	€	€
Turnover		
Pobal grant - Community Services Programme	62,762	60,399
Other grants	30,466	36,620
Earned income	292,442	466,296
Pobal grant - Covid Stability Fund	47,787	-
Government Wages Support Subsidies	99,268	-
Other income	824	2,325
	<u>533,549</u>	<u>565,640</u>
Cost of sales		
Opening stock	(1,330)	(1,023)
Purchases	(58,723)	(98,122)
Wages and salaries	(305,979)	(295,644)
Employer's PRSI contributions	(16,872)	(28,261)
	<u>(382,904)</u>	<u>(423,050)</u>
Closing stock	(655)	1,330
	<u>(383,559)</u>	<u>(421,720)</u>
Gross surplus	<u>149,990</u>	<u>143,920</u>
Gross surplus percentage	28.1%	25.4%
Overheads		
Administrative expenses		
Staff training	(170)	(2,399)
Rent payable	(400)	(2,800)
Rates	(1,400)	(1,400)
Insurance	(4,232)	(3,417)
Light and heat	(17,039)	(13,940)
Cleaning	(9,294)	(5,284)
Repairs and maintenance	(17,376)	(8,910)
Printing, postage and stationery	(5,312)	(3,879)
Advertising	(31)	(325)
Telephone	(3,636)	(5,532)
Computer costs	(9,737)	(11,418)
Motor expenses	(4,347)	-
Legal and professional	(2,565)	(9,797)
Auditors remuneration	(2,420)	(2,460)
Bank charges	(1,282)	(1,643)
Bad debts	-	(2,000)
General expenses	(8,245)	(10,166)
Subscriptions	(1,073)	(575)
Depreciation of tangible assets	<u>(16,925)</u>	<u>(28,717)</u>

Ballyroan Community and Youth Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account (continued)
Financial year ended 31 December 2020

	2020	2019
	€	€
	(105,484)	(114,662)
Operating surplus	44,506	29,258
Operating surplus percentage	8.3%	5.2%
Surplus before taxation	<u>44,506</u>	<u>29,258</u>