

Company Number: 383751  
Charity Number: 20078867  
Charities Regulatory Authority Number: 19983

**Crumlin Lower Advancing Youth CLG**  
**Annual Report and Audited Financial Statements**  
**for the year ended 31 December 2018**

# Crumlin Lower Advancing Youth CLG

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**Crumlin Lower Advancing Youth CLG**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Helen Barron Patrick Costello Frank Crummey Siobhra Disdale Caroline O'Connell Shireen Shortt
<b>Company Secretary</b>	Rachel Ward
<b>Charity Number</b>	20078867
<b>Charities Regulatory Authority Number</b>	19983
<b>Company Number</b>	383751
<b>Registered Office</b>	31 Crumlin Road Lower Crumlin Dublin 12
<b>Auditors</b>	Keveny Monahan Limited Chartered Accountants and Statutory Audit Firm Herbert House 18 - 22 Pembroke Road Dublin 4
<b>Bankers</b>	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12

# Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2018.

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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Crumlin Lower Advancing Youth CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2018.

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 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

## Financial Results

At the end of the year the company has assets of €113,693 (2017 - €90,380) and liabilities of €24,896 (2017 - €21,162). The net assets of the company have increased by €19,579.

## Principal Risks and Uncertainties

The directors are obliged under company law to identify the principal risk factors that could materially and adversely affect the company's financial viability. They consider that the company must continue to meet the expectations and objectives of its members in order to remain a vibrant and financially secure company into the future.

The directors consider that the following are the principal risk factors that could materially and adversely affect the organisations future operations:

- Loss of support from the various grant providers and fund-raising activities

The company has business policies to limit these risks and the Board of Directors regularly review, reassess and proactively limit the associated risks insofar as possible.

The directors are satisfied with the progress made during the year and intend to continue to achieve high standards. There have been no important events affecting the company since the year end.

## Directors and Secretary

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

Helen Barron  
Patrick Costello  
Frank Crummey  
Siobhra Disdale  
Caroline O'Connell  
Shireen Shortt

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

The secretary who served throughout the year was Rachel Ward.

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Crumlin Lower Advancing Youth CLG subscribes to and is compliant with the following:

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

## Post Balance Sheet Events

Details of events affecting the Company which have taken place since the end of the financial year are disclosed in note 15 to the financial statements.

# Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

## Auditors

The auditors, Keveny Monahan Limited, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.


## Statement on Relevant Audit Information

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 31 Crumlin Road Lower, Crumlin, Dublin 12.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
\_\_\_\_\_  
Siobhra Disdale  
Director

  
\_\_\_\_\_  
Frank Crummey  
Director

# Crumlin Lower Advancing Youth CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The directors are responsible for preparing 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 net income or expenditure 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;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 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 net income or expenditure of the company 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 company 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 company's auditor in connection with preparing the auditor's report) of which the company'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 company's auditor is aware of that information.

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
Siobhira Disdale  
Director

  
Frank Crummey  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Crumlin Lower Advancing Youth CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Crumlin Lower Advancing Youth CLG for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet 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" 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 company as at 31 December 2018 and of its net incoming resources 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" as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities 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.

#### **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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual 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' 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 made. We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Crumlin Lower Advancing Youth CLG**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 6 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 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 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 company'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 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.



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Crumlin Lower Advancing Youth CLG**

### **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.

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**Philip Monahan**  
**for and on behalf of**  
**KEVENY MONAHAN LIMITED**  
Chartered Accountants and Statutory Audit Firm  
Herbert House  
18 - 22 Pembroke Road  
Dublin 4

.....

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the year ended 31 December 2018

Notes	Restricted Funds 2018 €	Unrestricted Funds 2018 €	Total 2018 €	Restricted Funds 2017 €	Unrestricted Funds 2017 €	Total 2017 €
Incoming Resources						
<b>Charitable activities:</b>						
Income from Charitable Activities	429,945	15,143	445,088	380,869	22,649	403,518
Resources Expended						
<b>Net Incoming Resources available for charitable application</b>	<b>429,945</b>	<b>15,143</b>	<b>445,088</b>	<b>380,869</b>	<b>22,649</b>	<b>403,518</b>
<b>Resources Expended on Charitable Activities</b>						
Costs of Charitable Activities	409,402	16,107	425,509	390,056	20,578	410,634
<b>Total Resources Expended</b>	<b>409,402</b>	<b>16,107</b>	<b>425,509</b>	<b>390,056</b>	<b>20,578</b>	<b>410,634</b>
	<b>4</b>					
Gross transfers between funds	-	-	-	-	-	-
<b>Surplus/(deficit) for the year</b>	<b>20,543</b>	<b>(964)</b>	<b>19,579</b>	<b>(9,187)</b>	<b>2,071</b>	<b>(7,116)</b>
<b>Net movement in funds for the year</b>	<b>20,543</b>	<b>(964)</b>	<b>19,579</b>	<b>(9,187)</b>	<b>2,071</b>	<b>(7,116)</b>
<b>Reconciliation of funds</b>						
Balances brought forward at 1 January	52,047	17,171	69,218	61,234	15,100	76,334
<b>Balances carried forward at 31 December</b>	<b>72,590</b>	<b>16,208</b>	<b>88,798</b>	<b>52,047</b>	<b>17,171</b>	<b>69,218</b>

Approved by the Board of Directors on ..... and signed on its behalf by:

Siobhra Disdale  
Director

Frank Crummey  
Director

**Crumlin Lower Advancing Youth CLG**  
**BALANCE SHEET**

for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	8	<u>45,741</u>	<u>14,866</u>
<b>Current Assets</b>			
Debtors	9	6,655	12,587
Cash and cash equivalents		<u>61,297</u>	<u>62,927</u>
		<u>67,952</u>	<u>75,514</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(24,895)</u>	<u>(21,162)</u>
<b>Net Current Assets</b>		<u>43,057</u>	<u>54,352</u>
<b>Total Assets less Current Liabilities</b>		<u>88,798</u>	<u>69,218</u>
<b>Funds</b>			
Restricted funds		72,590	52,047
Unrestricted funds		<u>16,208</u>	<u>69,218</u>
<b>Total funds</b>	12	<u>88,798</u>	<u>69,218</u>

Approved by the Board of Directors on \_\_\_\_\_ and signed on its behalf by:

  
 Sobhra Disdale  
 Director

  
 Frank Crummey  
 Director

The notes on pages 13 to 17 form part of the financial statements

**Crumlin Lower Advancing Youth CLG**  
**STATEMENT OF CASH FLOWS**  
for the year ended 31 December 2018

	2018	2017
	€	€
Profit/(loss) for the year	19,579	(7,116)
Depreciation of tangible fixed assets	10,686	3,174
	<u>30,265</u>	<u>(3,942)</u>
Movements in working capital		
Movements in receivables	5,933	(6,741)
Movements in payables	3,733	2,190
	<u>39,931</u>	<u>(8,493)</u>
<b>Cash flows from investing activities</b>		
Payments to acquire tangible fixed assets	(41,561)	(3,891)
	<u>(1,630)</u>	<u>(12,384)</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(1,630)</b>	<b>(12,384)</b>
Cash and cash equivalents at 1 January	62,927	75,311
Cash and cash equivalents at 31 December	<u>61,297</u>	<u>62,927</u>

# Crumlin Lower Advancing Youth CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 1. GENERAL INFORMATION

Crumlin Lower Advancing Youth CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 31 Crumlin Road Lower, Crumlin, Dublin 12, which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. 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 in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### **Cash flow statement**

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

#### **Fund accounting**

The following are the categorises of funds maintained:

#### **Restricted funds**

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

#### **Unrestricted funds**

Designated funds are unrestricted funds earmarked by the board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

#### **Endowment funds**

Endowment funds represent those assets which must be held permanently by the company, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the company and is included as unrestricted income.

#### **Incoming Resources**

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. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

# Crumlin Lower Advancing Youth CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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 company from government agencies and other co-funders, but not yet received at 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 month's notice of withdrawal.

### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in Note 1, the Board are required to make judgements, estimates and assumptions about the carry amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised 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.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

### Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

<b>4. NET INCOMING RESOURCES</b>		<b>2018</b>	<b>2017</b>
		€	€
<b>Net Incoming Resources are stated after charging/(crediting):</b>			
Depreciation of tangible assets		<b>10,686</b>	3,174
		<u>10,686</u>	<u>3,174</u>
<b>5. ANALYSIS OF RESOURCES EXPENDED</b>	<b>Costs of Charitable Activities</b>	<b>2018</b>	<b>2017</b>
	€	€	€
<b>Other costs</b>			
Depreciations	10,686	10,686	3,174
Project expenses	39,134	39,134	50,091
	<u>49,820</u>	<u>49,820</u>	<u>53,265</u>
<b>Support costs</b>	371,498	371,498	354,605
<b>Governance costs</b>	4,191	4,191	2,764
	<u>425,509</u>	<u>425,509</u>	<u>410,634</u>

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2018

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

	2018 €	2017 €
<b>Support costs:</b>		
Salaries, wages and related notes	328,624	322,766
General office	42,874	31,839
	<u>371,498</u>	<u>354,605</u>
<b>Governance costs:</b>		
Audit fees	3,026	2,364
Legal and professional	1,165	400
	<u>4,191</u>	<u>2,764</u>
<b>Total</b>	<u><u>375,689</u></u>	<u><u>357,369</u></u>

**7. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the year was as follows:

	2018 Number	2017 Number
Administration	8	8

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	292,840	289,284
Social security costs	32,405	30,707
	<u>325,245</u>	<u>319,991</u>

**8. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 January 2018	10,198	99,419	4,000	113,617
Additions	-	12,969	28,592	41,561
At 31 December 2018	<u>10,198</u>	<u>112,388</u>	<u>32,592</u>	<u>155,178</u>
<b>Depreciation</b>				
At 1 January 2018	408	94,343	4,000	98,751
Charge for the year	408	4,560	5,718	10,686
At 31 December 2018	<u>816</u>	<u>98,903</u>	<u>9,718</u>	<u>109,437</u>
<b>Net book value</b>				
At 31 December 2018	<u>9,382</u>	<u>13,485</u>	<u>22,874</u>	<u>45,741</u>
At 31 December 2017	<u>9,790</u>	<u>5,076</u>	<u>-</u>	<u>14,866</u>
At 31 December 2016	<u>10,198</u>	<u>3,151</u>	<u>800</u>	<u>14,149</u>

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2018

<b>9. DEBTORS</b>		<b>2018</b>	<b>2017</b>
		€	€
Trade debtors		-	6,319
Prepayments and accrued income		<b>6,655</b>	6,268
		<u><b>6,655</b></u>	<u>12,587</u>
<b>10. CREDITORS</b>		<b>2018</b>	<b>2017</b>
<b>Amounts falling due within one year</b>		€	€
Trade creditors		(72)	4,319
Taxation and social security costs (Note 11)		<b>8,192</b>	-
Accruals		<b>16,775</b>	16,843
		<u><b>24,895</b></u>	<u>21,162</u>
<b>11. TAXATION AND SOCIAL SECURITY</b>		<b>2018</b>	<b>2017</b>
		€	€
<b>Creditors:</b>			
PAYE / PRSI		<b>8,192</b>	-
		<u><b>8,192</b></u>	<u>-</u>
<b>12. FUNDS</b>			
<b>12.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted</b>	<b>Restricted</b>
		<b>Funds</b>	<b>Funds</b>
		€	€
At 1 January 2017		15,100	61,234
Movement during the financial year		2,071	(9,187)
		<u>17,171</u>	<u>52,047</u>
At 31 December 2017		17,171	52,047
Movement during the financial year		(964)	20,543
		<u><b>16,208</b></u>	<u><b>72,590</b></u>
At 31 December 2018		<u><b>16,208</b></u>	<u><b>72,590</b></u>
<b>12.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>			
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>
	<b>1 January</b>		
	<b>2018</b>		
	€	€	€
<b>Restricted income</b>			
Restricted	52,047	429,945	(409,402)
	<u>52,047</u>	<u>429,945</u>	<u>(409,402)</u>
<b>Unrestricted income</b>			
Unrestricted funds	17,171	15,143	(16,107)
	<u>17,171</u>	<u>15,143</u>	<u>(16,107)</u>
<b>Total funds</b>	<u><b>69,218</b></u>	<u><b>445,088</b></u>	<u><b>425,509</b></u>
	<u><b>69,218</b></u>	<u><b>445,088</b></u>	<u><b>425,509</b></u>
	<u><b>69,218</b></u>	<u><b>445,088</b></u>	<u><b>425,509</b></u>



**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2018

**12.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	45,741	51,744	(24,895)	72,590
Unrestricted funds	-	16,208	-	16,208
	<u>45,741</u>	<u>67,952</u>	<u>(24,895)</u>	<u>88,798</u>

**13. ANALYSIS OF CASH RESERVES**

	2018 €	2017 €
CDYSB	22,226	38,916
IYJS	18,506	6,173
CLAY	16,208	17,170
	<u>56,940</u>	<u>62,259</u>

**14. 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 € 1.

**15. POST-BALANCE SHEET EVENTS**

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

**16. APPROVAL OF FINANCIAL STATEMENTS**

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

**CRUMLIN LOWER ADVANCING YOUTH CLG**  
**SUPPLEMENTARY INFORMATION**  
**RELATING TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Crumlin Lower Advancing Youth CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the year ended 31 December 2018

	2018 €	2017 €
<b>Income</b>	<u>445,088</u>	<u>403,518</u>
<b>Expenses</b>		
Wages and salaries	292,840	289,284
Social security costs	32,405	30,707
Staff training	3,379	2,775
Rates	455	-
Project expenses	40,576	50,091
Insurance	4,273	4,435
Light and heat	4,987	4,801
Repairs and maintenance	14,337	9,023
Printing, postage and stationery	2,542	5,663
Advertising	-	90
Telephone	3,975	3,976
Motor expenses	5,319	2,962
Legal and professional	1,165	400
Auditor's/Independent Examiner's remuneration	3,026	2,364
Bank charges	466	492
Bad debts	-	(971)
General expenses	2,553	476
Subscriptions	525	-
Depreciation	10,686	3,174
Charitable donations	2,000	892
	<u>425,509</u>	<u>410,634</u>
<b>Net surplus/(deficit)</b>	<u><u>19,579</u></u>	<u><u>(7,116)</u></u>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 1: Income and Expenditure Account GYDP/ESF

for the year ended 31 December 2018

	2018	2017
	€	€
<b>Income</b>		
IYJS/GYDP/Core Grant	118,702	95,183
Leargas	8,646	18,136
	<u>127,348</u>	<u>113,319</u>
<b>Expenditure</b>		
Salaries	98,532	95,676
Light and heat	2,200	2,200
Insurance	1,500	1,500
Telephones	1,200	1,200
Training	350	1,000
Management fee	1,000	1,000
Office and stationery	500	900
Motor and travel	2,972	3,857
Bank interest and charges	138	170
Project expenses	17,264	29,590
Repairs and maintenance	2,503	-
	<u>128,159</u>	<u>137,093</u>
<b>Total Expenditure</b>		
	<u>128,159</u>	<u>137,093</u>
<b>Income/(deficit) for the year</b>	<u>(811)</u>	<u>(23,774)</u>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 2: Income and Expenditure Account CDYSB - YPFSF

for the year ended 31 December 2018

	2018		2017
	€		€
<b>Income</b>			
DCYA/CDYSB/YPFSF2	263,085		260,686
Other income	34,655		4,513
	<u>297,740</u>		<u>265,199</u>
<b>Expenditure</b>			
Salaries	210,558		210,206
Light and heat	2,787		2,601
Rates	455		-
Insurance	2,773		2,935
Telephones	2,775		2,776
Training	3,029		1,775
Management fee	525	-	1,000
Office, computer and stationery	2,042		4,763
Motor and travel	2,347	-	895
Bank interest and charges	298		322
Project expenses	15,596		14,825
Advertising	-		90
Repairs and maintenance	11,834		9,023
Audit and accountancy	3,026		2,364
Community day	1,442		892
Consultancy and professional fees	1,165		400
Subscriptions	525		-
Sundry	2,553		476
Depreciation	4,968		3,174
Bad debts	-	-	971
Charitable donations	2,000		-
	<u>270,698</u>		<u>253,756</u>
<b>Total Expenditure</b>			
	<u>27,042</u>		<u>11,443</u>
<b>Income for the year</b>			

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 3: Income and Expenditure Account CDYSB - New Initiative

for the year ended 31 December 2018

	2018	2017
	€	€
<b>Income</b>		
Grant	-	25,000
	<u>-</u>	<u>25,000</u>
<b>Expenditure</b>		
Salaries	16,155	14,109
Bank interest and charges	30	-
Project expenses	6,274	5,676
	<u>22,459</u>	<u>19,785</u>
<b>Total Expenditure</b>		
	<u>22,459</u>	<u>19,785</u>
<b>(Deficit)/income for the year</b>	<u><u>(22,459)</u></u>	<u><u>5,215</u></u>

The New Initiative Fund was fully expended in February 2019.

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 4: Income and Expenditure Account DCYA/CDYSB General Fund - Capital Grant Scheme  
for the year ended 31 December 2018

	2018	2017
	€	€
<b>Income</b>		
DCYA/CDYSB General	20,000	-
	<u>20,000</u>	<u>-</u>
<b>Expenditure</b>		
Depreciation	5,718	-
	<u>5,718</u>	<u>-</u>
<b>Total Expenditure</b>	<u>5,718</u>	<u>-</u>
<b>Income for the year</b>	<u><u>14,282</u></u>	<u><u>-</u></u>

