

Non - Statutory Consolidated Accounts of Cappelquin Companies

For the year ended 31st December 2017

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Income and Expenditure For the year ended 31st December 2017

	2017	2016
	€	€
<u>Income</u>		
Lotto ticket sales	14,703	15,995
Rental Income	28,308	23,931
Hire of Hall, Gym	41,801	39,403
WWETB	21,600	20,650
WCC grant re goal posts	400	-
Childcare fees	126,874	109,576
Pobal - CCS	52,610	21,981
Pobal - CETS	3,968	4,854
ECCE	93,761	58,759
Pobal Early Years Capital - Insulation & Computer	178	1,801
Homework club donation	13,780	14,696
Department of Children	-	8,750
Income - shows	23,216	9,831
Income - dance raffle	-	1,720
Pobal grant resurfacing playground & gates	10,950	-
Pobal Access & Inclusion	2,828	-
	434,977	331,947

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Income and Expenditure For the year ended 31st December 2017

	2017	2016
	€	€
Continued.....		
<u>Less Expenditure</u>		
Wages and salaries	185,102	175,016
Employers PRSI	18,254	17,143
Payment to previous employee	-	20,000
Staff training	-	60
Vat on rent repaid to Revenue	32,865	33,648
Rates	515	566
Lotto prizes payouts	6,120	6,000
Insurance	13,614	12,096
Bus Hire	3,485	3,640
Light and heat	15,481	12,499
Repairs and maintenance	29,621	17,386
Stationary, advertising & computer purchase	3,825	10,824
Telephone	2,157	2,519
Events costs	16,380	8,954
Equipment & supplies	9,326	14,630
Legal and professional	3,354	6,620
Accountancy	3,200	3,530
Bank charges	1,535	1,519
Bank loan interest	3,536	6,550
Food supplied for creche	5,593	6,424
General expenses	7,428	2,023
Contribution to CE scheme	865	824
	362,256	362,471
Cash Surplus/(Deficit)	72,721	(30,524)
<u>Non Cash Items</u>		
Depreciation	70,645	70,645
Grant amortisation	(45,761)	(45,761)
Accounting Surplus/(Deficit)	47,837	(55,408)

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Balance Sheet Statement 31 December 2017

	<u>2017</u>	<u>2016</u>
<u>Fixed Assets</u>		
Land & Building - Net Book Value	2,363,042	2,427,932
Kitchen - Net Book Value	5,757	11,512
	<hr/>	<hr/>
	2,368,799	2,439,444
<u>Current Assets</u>		
Cash at Bank	<u>155,237</u>	<u>54,431</u>
	155,237	54,431
<u>Creditors: (short term)</u>		
Vat outstanding	12,903	15,445
PAYE/PRSI Outstanding	11,501	11,129
Directors loan	-	20,000
Wages outstanding	3,490	3,607
Other creditor: funding in advance	55,000	-
Accruals	<u>7,910</u>	<u>7,410</u>
	(90,804)	(57,591)
<u>Creditors: (long term)</u>		
Mortgage - AIB	86,763	91,891
Grant	<u>1,486,004</u>	<u>1,531,765</u>
	(1,572,767)	(1,623,656)
Net Assets	<hr/> 860,465 <hr/>	<hr/> 812,628 <hr/>
<u>Capital & Reserves</u>		
Opening accounting surplus	812,628	868,036
Accounting Surplus/(deficit)	47,837	(55,408)
	<hr/> 860,465 <hr/>	<hr/> 812,628 <hr/>

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Cash Flow Statement 31 December 2017

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Income		434,977
Less cash expenses		(362,256)
Trading Surplus in year		<u>72,721</u>

Working Capital Adjustments

Decrease in PAYE/PRSI/VAT	(2,170)	
Increase in grant in advance	55,000	
Decrease in Accruals/Other creditors	(19,617)	
		<u>33,213</u>

Cash Surplus in Year

105,934

Used as Follows:

Increase in current accounts	100,806	
Decrease in loans	5,128	
		<u>105,934</u>

105,934

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd
Analysis of Income and Expenditure
For the year ended 31st December 2017

	Total €	Crèche €	Lotto €	Rental €	Hire of Hall, Gym etc €	Events/ Shows €	Other €
<u>Income</u>							
Lotto ticket sales	14,703		14,703				
Rental Income	28,308			28,308			
Childcare fees	126,874	126,874					
Pobal - CCS	52,610	52,610					
Pobal - CETS	3,968	3,968					
ECCE	93,761	93,761					
Pobal - grant resurfacing playground & gates	10,950	10,950					
Pobal - Access & Inclusion grant	2,828	2,828					
WCC grant re goal posts	400	400					
Pobal grant re Insulation & Computer	178						178
Homework club donation	13,780	13,780					
Rent of Hall, gym etc	41,801				41,801		
WWETB	21,600				21,600		
Show income	23,216					23,216	
	434,977	305,171	14,703	28,308	63,401	23,216	178
<u>Less Expenditure</u>							
Wages and salaries	185,102	175,959			2,604		6,539
Employers PRSI	18,254	17,656			42		556
Vat on rent repaid to Revenue	32,865						32,865
Rates	515	515					
Lotto prizes payouts	6,120		6,120				
Insurance	13,614	6,807					6,807
Bus Hire	3,485	3,485					
Light and heat	15,481	6,666			8,815		
Repairs and maintenance	29,621	9,783		9,937	9,901		
Stationary, advertising & computer costs	3,825	1,617			1,657	551	
Telephone	2,157	1,357			800		
Events costs	16,380					16,380	
Equipment & supplies	9,326	6,936			2,390		
Legal and professional	3,354	-			3,354		
Audit	3,200	1,724			1,476		
Bank charges	1,535	1,117			418		
Bank loan interest	3,536						3,536
Food supplied for crèche	5,593	5,593					
Contribution to CE scheme	865	865					
General expenses	7,428	4,243			3,185		
	362,256	244,323	6,120	9,937	34,642	16,931	50,303
Surplus/(Deficit)	72,721	60,848	8,583	18,371	28,759	6,285	(50,125)