

Non - Statutory Consolidated Accounts of Cappoquin Companies

For the year ended 31st December 2018

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

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

| | 2018 | 2017 |
|---|---------|---------|
| | € | € |
| <u>Income</u> | | |
| Lotto ticket sales | 13,215 | 14,703 |
| Rental Income | 29,500 | 28,308 |
| Hire of Hall, Gym | 43,126 | 41,801 |
| WWETB | 21,700 | 21,600 |
| WCC grant re goal posts | - | 400 |
| Childcare fees | 140,785 | 126,874 |
| Pobal - CCS | 94,451 | 52,610 |
| Pobal - CETS | 6,049 | 3,968 |
| ECCE | 108,785 | 93,761 |
| Pobal Early Years Capital - Insulation & Computer | - | 178 |
| Homework club donation | 14,660 | 13,780 |
| Income - shows | 9,605 | 6,837 |
| Pobal grant resurfacing playground & gates | - | 10,950 |
| Pobal Access & Inclusion | - | 2,828 |
| Pabal CCSP | 12,880 | - |
| Pabal AIM | 1,414 | - |
| Income re Polling station | 300 | - |
| Donation | 1,000 | - |
| | 497,470 | 418,598 |

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

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

| | 2018 | 2017 |
|---|---------------------------|---------------------------|
| | € | € |
| Continued..... | | |
| <u>Less Expenditure</u> | | |
| Wages and salaries | 222,495 | 185,102 |
| Employers PRSI | 22,164 | 18,254 |
| Staff training | 2,090 | - |
| Vat on rent repaid to Revenue | 23,997 | 32,865 |
| Rates | 500 | 515 |
| Lotto prizes payouts | 6,000 | 6,120 |
| Insurance | 13,790 | 13,614 |
| Bus Hire | 1,355 | 3,485 |
| Light and heat | 18,675 | 15,481 |
| Repairs and maintenance | 31,022 | 29,621 |
| Stationary, advertising & computer purchase | 7,343 | 3,825 |
| Telephone | 2,624 | 2,157 |
| Equipment & supplies | 11,926 | 9,326 |
| Legal and professional | 2,191 | 3,354 |
| Accountancy | 3,964 | 3,200 |
| Bank charges | 2,358 | 1,535 |
| Bank loan interest | 4,568 | 3,536 |
| Food supplied for creche | 9,327 | 5,593 |
| General expenses | 4,173 | 7,428 |
| Contribution to CE scheme | 2,778 | 865 |
| | <hr/> 393,340 | <hr/> 345,876 |
| Cash Surplus/(Deficit) | <hr/> 104,130 | <hr/> 72,722 |
| <u>Non Cash Items</u> | | |
| Depreciation | 75,258 | 70,645 |
| Grant amortisation | (50,861) | (45,761) |
| Accounting Surplus/(Deficit) | <hr/> 79,733 <hr/> | <hr/> 47,838 <hr/> |

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Balance Sheet Statement 31 December 2017

| | <u>2017</u> | <u>2017</u> |
|---------------------------------------|-----------------------|-----------------------|
| <u>Fixed Assets</u> | | |
| Land & Building - Net Book Value | 2,404,632 | 2,363,042 |
| Bus-Net Book Value | 12,000 | - |
| Kitchen/Gym Equipment- Net Book Value | 7,672 | 5,757 |
| | <u>2,424,304</u> | <u>2,368,799</u> |
| <u>Current Assets</u> | | |
| Cash at Bank | <u>173,459</u> | <u>155,237</u> |
| | 173,459 | 155,237 |
| <u>Creditors: (short term)</u> | | |
| Vat outstanding | - | 12,903 |
| PAYE/PRSI Outstanding | 13,743 | 11,501 |
| Wages outstanding | - | 3,490 |
| Other creditor: funding in advance | - | 55,000 |
| Accruals | <u>6,348</u> | <u>7,910</u> |
| | (20,091) | (90,804) |
| <u>Creditors: (long term)</u> | | |
| Mortgage - AIB | 82,331 | 86,762 |
| Grant | <u>1,555,143</u> | <u>1,486,004</u> |
| | (1,637,473) | (1,572,766) |
| Net Assets | <u><u>940,199</u></u> | <u><u>860,466</u></u> |
| <u>Capital & Reserves</u> | | |
| Opening accounting surplus | 860,466 | 812,628 |
| Accounting Surplus/(deficit) | 79,733 | 47,838 |
| | <u><u>940,199</u></u> | <u><u>860,466</u></u> |

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Cash Flow Statement 31 December 2018

| | | |
|---|----------------|----------------------|
| <u>IN</u> | | |
| Income | | 497,470 |
| Less cash expenses | | (393,340) |
| Trading Surplus in year | | <u>104,130</u> |
| <u>Working Capital Adjustments</u> | | |
| Decrease in PAYE/PRSI/VAT | (10,661) | |
| Decrease in grant in advance -received in 2017(Tomar) | (55,000) | |
| Decrease in Accruals/Other creditors | <u>(5,052)</u> | |
| | | - 70,713 |
| <u>Assets Purchased & Sold</u> | | |
| Gym Exstension Carried Out | (108,653) | |
| Gym Equipment Purchase | (9,590) | |
| Less : | | |
| WCCC grants in 2018 | 50,000 | |
| Tomar Grant in 2017 | <u>55,000</u> | - 13,244 |
| Bus purchase | (15,000) | |
| Less: | | |
| WCCC | <u>15,000</u> | - |
| Sale of Kitchen Equipment | | 2,480 |
| Cash Surplus in Year | | <u><u>22,653</u></u> |
| Used as Follows: | | |
| Increase in current accounts | 18,222 | |
| Decrease in loans | <u>4,431</u> | |
| | | <u><u>22,653</u></u> |

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd
Analysis of Income and Expenditure
For the year ended 31st December 2018

| | Total € | Crèche € | Lotto € | Rental € | Hire of Hall, Gym etc € | Events/ Shows € | Other € |
|--|----------------|---------------|--------------|---------------|-------------------------------|-----------------------|-----------------|
| <u>Income</u> | | | | | | | |
| Lotto ticket sales | 13,215 | | 13,215 | | | | |
| Rental Income | 29,500 | | | 29,500 | | | |
| Childcare fees | 140,785 | 140,785 | | | | | |
| Pobal - CCS | 94,451 | 94,451 | | | | | |
| ECCE | 108,785 | 108,785 | | | | | |
| Pobal - CCSP | 12,880 | 12,880 | | | | | |
| Pobal - AIM | 1,414 | 1,414 | | | | | |
| Pobal- CETS | 6,049 | 6,049 | | | | | |
| Homework club donation | 14,660 | 14,660 | | | | | |
| Rent of Hall, gym etc | 43,126 | | | | 43,126 | | |
| WWETB | 21,700 | | | | 21,700 | | |
| Income re Polling Station | 300 | | | | | | 300 |
| Donation | 1,000 | | | | | | 1,000 |
| Show income | 9,605 | | | | | 9,605 | |
| | 497,470 | 379,024 | 13,215 | 29,500 | 64,826 | 9,605 | 1,300 |
| <u>Less Expenditure</u> | | | | | | | |
| Wages and salaries | 222,495 | 210,410 | | | 2,208 | | 9,877 |
| Employers PRSI | 22,164 | 21,279 | | | 35 | | 850 |
| Vat on rent repaid to Revenue | 23,997 | | | | | | 23,997 |
| Staff training | 2,090 | 2,090 | | | | | |
| Rates | 500 | 500 | | | | | |
| Lotto prizes payouts | 6,000 | | 6,000 | | | | |
| Insurance | 13,790 | 6,895 | | | | | 6,895 |
| Bus Hire | 1,355 | 1,355 | | | | | |
| Light and heat | 18,675 | 5,511 | | | 13,164 | | |
| Repairs and maintenance | 31,022 | 15,190 | | 6,204 | 9,628 | | |
| Stationary, advertising & computer costs | 7,343 | 2,093 | | | 4,566 | 684 | |
| Telephone | 2,624 | 1,653 | | | 971 | | |
| Equipment & supplies | 11,926 | 11,138 | | | 788 | | |
| Legal and professional | 2,191 | 718 | | | 1,473 | | |
| Audit | 3,964 | 2,488 | | | 1,476 | | |
| Bank charges | 2,358 | 968 | | | 1,390 | | |
| Bank loan interest | 4,568 | | | | | | 4,568 |
| Food supplied for crèche | 9,327 | 9,327 | | | | | |
| Contribution to CE scheme | 2,778 | 2,778 | | | | | |
| General expenses | 4,173 | 2,260 | | | 1,913 | | |
| | 393,340 | 296,654 | 6,000 | 6,204 | 37,611 | 684 | 46,186 |
| Surplus/(Deficit) | 104,130 | 82,370 | 7,215 | 23,296 | 27,215 | 8,921 | (44,886) |