

**Non - Statutory Consolidated Accounts of Cappelquin Companies**

**For the year ended 31st December 2014**

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Income and Expenditure For the year ended 31st December 2014

	2014	2013
	€	€
<b><u>Income</u></b>		
Department of Finance grant	6,002	10,718
Lotto ticket sales	25,398	27,295
Donations	-	764
Rental Income	9,769	9,444
Hire of Hall, Gym	62,788	47,407
WLP Training grant	-	1,850
Childcare fees	118,582	107,972
Pobal - CCS		23,371
Pobal - CETS		2,208
ECCE		78,638
HSE		9,200
Homework club donation	9,492	9,623
Income - VEC	680	1,090
Sundry income - fundraising	410	1,802
Income - shows	22,274	12,185
Income - dance raffle	1,559	1,690
National N Learning	-	1,542
Donation towards computers	-	5,000
Income - WAR	10,666	9,915
	387,996	361,714

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Income and Expenditure For the year ended 31st December 2014

	2014	2013
	€	€
Continued.....		
<b><u>Less Expenditure</u></b>		
Wages and salaries	174,667	173,611
Employers PRSI	17,125	14,777
Staff training	315	460
Vat on rent repaid to Revenue	33,648	33,648
Rates	2,478	1,897
Lotto prizes payouts	13,905	11,170
Insurance	10,977	11,288
Bus Hire	3,565	500
Light and heat	21,799	25,470
Repairs and maintenance	9,977	6,998
Roof Repairs	5,469	
Insurance claim re roof	- 3,030	
Christmas lights	1,067	1,813
Stationary, advertising & computer purchase	4,683	12,622
Telephone	3,659	4,021
Events costs	20,400	11,587
Equipment & supplies	3,019	463
Travelling and subsistence	312	494
Legal and professional	752	4,898
Audit	3,750	3,198
Bank charges	1,865	1,581
Bank loan interest	6,067	10,580
Food supplied for creche	4,950	3,617
General expenses	4,368	6,904
Development Costs	10,000	
WAR Expenses	5,953	7,790
Gym equipment	1,304	2,028
Tables	-	750
Till system purchased	-	2,675
Lift	-	1,589
Security cameras	1,346	
	<u>364,390</u>	<u>356,429</u>
<b>Cash Surplus</b>	<b>23,606</b>	<b>5,285</b>
<b><u>Non Cash Items</u></b>		
Depreciation	72,085	71,690
Disposal of property	-	157,189
Grant amortisation	- 45,761	- 40,155
<b>Accounting (Deficit)/Surplus</b>	<b>- 2,718</b>	<b>130,939</b>

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Balance Sheet Statement 31 December 2014

	<u>2014</u>	<u>2013</u>
<b><u>Fixed Assets</u></b>		
Land & Building - Net Book Value	2,557,712	2,622,602
Kitchen - Net Book Value	23,022	
Computers - Net Book Value	-	1,440
	<u>2,580,734</u>	<u>2,624,042</u>
<b><u>Current Assets</u></b>		
Pobal grant for kitchen due	11,273	
Cash at Bank	<u>99,918</u>	<u>86,734</u>
	111,191	86,734
<b><u>Creditors: (short term)</u></b>		
Vat outstanding	10,700	10,661
PAYE/PRSI Outstanding	10,350	9,731
Wages outstanding	-	605
Other creditors	-	10,000
Accruals	<u>36,024</u>	<u>15,110</u>
	- 57,074	- 46,107
<b><u>Creditors: (long term)</u></b>		
Mortgage - AIB	93,100	102,468
Grant	<u>1,623,287</u>	<u>1,641,019</u>
	- 1,716,387	- 1,743,487
<b>Net Assets</b>	<b><u><u>918,464</u></u></b>	<b><u><u>921,182</u></u></b>
<b><u>Capital &amp; Reserves</u></b>		
Opening accounting surplus	921,182	790,243
Accounting (deficit)/surplus	- 2,718	130,939
	<b><u><u>918,464</u></u></b>	<b><u><u>921,182</u></u></b>

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Cash Flow Statement 31 December 2014

<u>IN</u>		
Income		387,996
Less cash expenses		- 364,390
Trading Surplus in year		<u>23,606</u>
<u>Other expenses</u>		
Purchase of kitchen equipment	- 28,777	
Receipt of grant re kitchen	<u>28,029</u>	
		- 748
		<u>22,858</u>
<u>Working Capital Adjustments</u>		
Increase in PAYE/PRSI/VAT	658	
(Increase) in grants due	- 11,273	
Increase in Accruals/Other creditors	<u>10,309</u>	
		- 306
<b>Cash Surplus in Year</b>		<u><u>22,552</u></u>
<u>Used as Follows:</u>		
Increase in current accounts	13,184	
Decrease in loans	<u>9,368</u>	
		<u><u>22,552</u></u>

**Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd**  
**Analysis of Income and Expenditure**  
**For the year ended 31st December 2014**

	Total €	Crèche €	Lotto €	Rental €	Hire of Hall, Gym etc €	Events/ Shows €	Other €
<b><u>Income</u></b>							
Department of Finance grant	6,002		6,002				
Lotto ticket sales	25,398		25,398				
Rental Income	9,769			9,769			
Waterford Adventure Race	10,666					10,666	
Childcare fees	118,582	118,582					
Pobal - CCS	26,233	26,233					
Pobal - CETS	23,518	23,518					
ECCE	68,625	68,625					
HSE	2,000	2,000					
Homework club donation	9,492	9,492					
Income - VEC	680						680
Sundry income - fundraising	410						410
Rent of Hall, gym etc	62,788				62,788		
Show income	22,274					22,274	
Dance raffle	1,559					1,559	
	387,996	248,450	31,400	9,769	62,788	34,499	1,090
<b><u>Less Expenditure</u></b>							
Wages and salaries	174,667	167,171			7,496		
Employers PRSI	17,125	16,780			345		
Staff training	315	315					
Vat on rent repaid to Revenue	33,648						33,648
Rates	2,478	600			1,878		
Lotto prizes payouts	13,905		13,905				
Insurance	10,977	10,977					
Bus Hire	3,565	3,565					
Waterford Adventure Race expenses	5,953					5,953	
Light and heat	21,799	17,336			4,463		
Repairs and maintenance	9,977	1,695			8,282		
Roof Repairs	5,469						5,469
Insurance Claim Roof	3,030						3,030
Christmas lights	1,067						1,067
Stationary, advertising & computer costs	4,683	1,402				3,281	
Telephone	3,659	1,829			1,830		
Events costs	20,400					20,400	
Equipment & supplies	4,323	3,019			1,304		
Travelling and subsistence	312	312					
Legal and professional	752	359			393		
Audit	3,750	2,397			1,353		
Bank charges	1,865	1,173			692		
Bank loan interest	6,067						6,067
Security Cameras	1,346				1,346		
Food supplied for crèche	4,950	4,950					
Development costs	10,000	10,000					
General expenses	4,368	2,895			1,473		
	364,390	246,775	13,905	-	30,855	29,634	43,221
<b>Surplus/(Deficit)</b>	<b>23,606</b>	<b>1,675</b>	<b>17,495</b>	<b>9,769</b>	<b>31,933</b>	<b>4,865</b>	<b>- 42,131</b>