

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

**For the year ended 31st December 2015**

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Income and Expenditure For the year ended 31st December 2015

	2015	2014
	€	€
<b><u>Income</u></b>		
Department of Finance grant	3,528	6,002
Lotto ticket sales	21,439	25,398
Rental Income	13,896	9,769
Hire of Hall, Gym	49,250	62,788
Childcare fees	101,171	118,582
Pobal - CCS	14,708	26,233
Pobal - CETS	8,511	23,518
ECCE	68,188	68,625
HSE	1,000	2,000
Pobal Early Years Capital - Insulation & Computer	10,110	-
Homework club donation	3,586	9,492
Income - VEC	-	680
Sundry income - fundraising	1,040	410
Income - shows	37,837	22,274
Income - dance raffle	890	1,559
Income Camp	675	-
Waterford & City Co Council Grant	17,867	-
Income - WAR	8,903	10,666
	<hr/>	<hr/>
	362,599	387,996

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Income and Expenditure For the year ended 31st December 2015

	2015	2014
	€	€
Continued.....		
<b><u>Less Expenditure</u></b>		
Wages and salaries	174,550	174,667
Employers PRSI	17,334	17,125
Staff training	872	315
Vat on rent repaid to Revenue	33,648	33,648
Rates	479	2,478
Lotto prizes payouts	8,460	13,905
Insurance	11,330	10,977
Bus Hire	3,100	3,565
Light and heat	14,662	21,799
Repairs and maintenance	17,505	9,977
New offices for ETB	9,273	-
Industrial Unit Upgrade	21,248	-
Insulation Costs & Computer	10,110	-
Roof Repairs	-	5,469
Insurance claim re roof	-	3,030
Christmas lights	1,000	1,067
Stationary, advertising & computer purchase	4,347	4,683
Telephone	3,957	3,659
Events costs	25,150	20,400
Equipment & supplies	7,737	3,019
Travelling and subsistence	-	312
Legal and professional	2,040	752
Accountancy	3,300	3,750
Bank charges	2,092	1,865
Bank loan interest	5,141	6,067
Food supplied for creche	5,078	4,950
General expenses	3,456	4,368
Development Costs	- 10,000	10,000
WAR Expenses	6,477	5,953
Gym equipment	5,031	1,304
Contribution to CE scheme	766	-
Security cameras	-	1,346
	388,143	364,390
<b>Cash (Deficit)/Surplus</b>	<b>- 25,544</b>	<b>23,606</b>
<b><u>Non Cash Items</u></b>		
Depreciation	70,645	72,085
Grant amortisation	- 45,761	- 45,761
<b>Accounting (Deficit)</b>	<b>- 50,428</b>	<b>- 2,718</b>

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Balance Sheet Statement 31 December 2015

	<u>2015</u>	<u>2014</u>
<b><u>Fixed Assets</u></b>		
Land & Building - Net Book Value	2,492,822	2,557,712
Kitchen - Net Book Value	17,267	23,022
	<hr/> 2,510,089	<hr/> 2,580,734
<b><u>Current Assets</u></b>		
Grants due at year end	17,867	11,273
Cash at Bank	<hr/> 47,019	<hr/> 99,918
	64,886	111,191
<b><u>Creditors: (short term)</u></b>		
Vat outstanding	10,952	10,700
PAYE/PRSI Outstanding	9,077	10,350
Accruals	<hr/> 17,010	<hr/> 36,024
	- 37,039	- 57,074
<b><u>Creditors: (long term)</u></b>		
Mortgage - AIB	92,374	93,100
Grant	<hr/> 1,577,526	<hr/> 1,623,287
	- 1,669,900	- 1,716,387
<b>Net Assets</b>	<hr/> <b>868,036</b> <hr/>	<hr/> <b>918,464</b> <hr/>
<b><u>Capital &amp; Reserves</u></b>		
Opening accounting surplus	918,464	921,182
Accounting (deficit)	- 50,428	- 2,718
	<hr/> <b>868,036</b> <hr/>	<hr/> <b>918,464</b> <hr/>

Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd

Consolidated Cash Flow Statement 31 December 2015

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Income		362,599
Less cash expenses		- 388,143
<b>Trading Deficit in year</b>		<b>- 25,544</b>

Working Capital Adjustments

Decrease in PAYE/PRSI/VAT	- 1,021	
Increase in grants due	- 6,594	
Decrease in Accruals/Other creditors	- 19,014	
		- 26,629

<b>Cash Deficit in Year</b>		<b>- 52,173</b>
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**Used as Follows:**

Decrease in current accounts	- 52,899	
Decrease in loans	726	
		- 52,173

**Cappoquin Community Centre Ltd/ Cappoquin Community Development Company Ltd**  
**Analysis of Income and Expenditure**  
**For the year ended 31st December 2015**

	Total €	Crèche €	Lotto €	Rental €	Hire of Hall, Gym etc €	Events/ Shows €	Other €
<b>Income</b>							
Department of Finance grant	3,528		3,528				
Lotto ticket sales	21,439		21,439				
Rental Income	13,896			13,896			
Waterford Adventure Race	8,903					8,903	
Childcare fees	101,171	101,171					
Pobal - CCS	14,708	14,708					
Pobal - CETS	8,511	8,511					
ECCE	68,188	68,188					
HSE	1,000	1,000					
Waterford & City Co Council Grant	17,867						17,867
Pobal grant re Insulation & Computer	10,110						10,110
Homework club donation	3,586	3,586					
Income - Camp	675						675
Donation	1,040						1,040
Rent of Hall, gym etc	49,250				49,250		
Show income	37,837					37,837	
Dance raffle	890					890	
	362,599	197,164	24,967	13,896	49,250	47,630	29,692
<b>Less Expenditure</b>							
Wages and salaries	174,550	169,942			4,608		
Employers PRSI	17,334	17,206			128		
Staff training	872	872					
Vat on rent repaid to Revenue	33,648						33,648
Rates	479	479					
Lotto prizes payouts	8,460		8,460				
Insurance	11,330	11,330					
Bus Hire	3,100	3,100					
Waterford Adventure Race expenses	6,477					6,477	
Light and heat	14,662	9,968			4,694		
Repairs and maintenance	17,505				17,505		
New Office for ETB	9,273						9,273
Industrial Unit Upgrade	21,248						21,248
Insulation costs & computer	10,110						10,110
Christmas lights	1,000						1,000
Stationary, advertising & computer costs	4,347	1,594				2,753	
Telephone	3,957	2,157			1,800		
Events costs	25,150					25,150	
Equipment & supplies	12,768	7,737			5,031		
Legal and professional	2,040	308			1,732		
Audit	3,300	2,000			1,300		
Bank charges	2,092	1,119			973		
Bank loan interest	5,141						5,141
Food supplied for crèche	5,078	5,078					
Development costs	- 10,000						- 10,000
Contribution to CE scheme	766	766					
General expenses	3,456	2,683			773		
	388,143	236,339	8,460	-	38,544	34,380	70,420
<b>Surplus/(Deficit)</b>	<b>- 25,544</b>	<b>- 39,175</b>	<b>16,507</b>	<b>13,896</b>	<b>10,706</b>	<b>13,250</b>	<b>- 40,728</b>