

Company registration number: 357738

**Warrenmount Community Education and Development Centre CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2019**

**Warrenmount Community Education and Development Centre CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Warrenmount Community Education and Development Centre CLG**  
**Company limited by guarantee**

**Part 1 Directors and other information**

**Directors** David Corrigan  
Eamonn Hunt  
Margaret Healy (Resigned 26 September 2019)  
Liam Kilbride (Resigned 27 June 2019)  
Gerard Long (Resigned 26 September 2019)  
Georgina Wright  
Pauline McGaley  
Angela Moylan  
Alicia Byrne  
Finin Ó'Séaghdha  
Deirdre Mathews  
Gemma McKeivitt

**Secretary** Pauline McGaley

**Company number** 357738

**Registered office** Presentation Provincialate  
27 Wainsfort Drive  
Terenure  
Dublin 6W

**Business address** Mill Street  
Dublin 8

**Auditor** McCloskey & Co  
Apex Business Centre  
Blackthorn Road  
Sandyford  
Dublin 18

**Bankers** Bank of Ireland  
85 James Street  
Dublin 8

**Warrenmount Community Education and Development Centre CLG  
Company limited by guarantee**

**Directors and other information (continued)**

**Solicitors**

Mason Hayes & Curran  
South Bank House  
Barrow Street  
Dublin 4

**Warrenmount Community Education and Development Centre CLG  
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**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2019.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

David Corrigan	Deirdre Mathews (Appointed 11 April 2019)
Eamonn Hunt	Gemma McKeivitt (Appointed 26 September 2019)
Margaret Healy (Resigned 26 September 2019)	
Liam Kilbride (Resigned 27 June 2019)	
Gerard Long (Resigned 26 September 2019)	
Georgina Wright	
Pauline McGaley	
Angela Moylan	
Alicia Byrne	
Finín Ó'Séaghdha (Appointed 11 April 2019)	

**Principal activities**

The principal activity of the company is the provision of adult educational courses.

**Development and performance**

The company performed at similar levels to previous years and the company was further able to develop the services offered at the centre.

**Principal risks and uncertainties**

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of reduced state funding in the future and of the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

The company mitigates these risks as follows: i) The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. ii) The company closely monitors emerging changes to regulations and legislation on an ongoing basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and students.

**Likely future developments**

The company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

**Warrenmount Community Education and Development Centre CLG  
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**Directors report (continued)**

**Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, McCloskey & Co., will continue in office.

This report was approved by the board of directors on 20th April 2020 and signed on behalf of the board by:

*Deirdre Matthews*

Director

*Pauline McGeaney*

Director

**Warrenmount Community Education and Development Centre CLG  
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**Directors responsibilities statement**

The directors are responsible for preparing the directors report and 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, and promulgated by the Institute of Chartered Accountants in Ireland. 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 profit or loss 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 then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the 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.

**Independent auditor's report to the members of  
Warrenmount Community Education and Development Centre CLG**

We have audited the financial statements of Warrenmount Community Education and Development Centre CLG for the year ended 31 December 2019 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is 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 and promulgated by the Institute of Chartered Accountants in Ireland.

This 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 auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume 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.

**Respective responsibilities of directors and auditor**

As explained more fully in the directors responsibilities statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out below:

As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to assist with the preparation of the financial statements.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

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 2019 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

**Matters on which we are required to report by the Companies Act 2014**

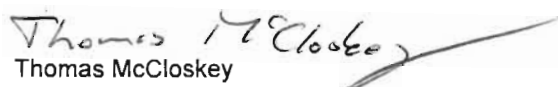
- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.



**Independent auditor's report to the members of  
Warrenmount Community Education and Development Centre CLG (continued)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.

  
Thomas McCloskey

For and on behalf of  
McCloskey & Co  
Chartered Accountants & Registered Auditor  
Apex Business Centre  
Blackthorn Road  
Sandyford  
Dublin 18

2 April 2020

**Warrenmount Community Education and Development Centre CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Profit and loss account**  
**Financial year ended 31 December 2019**

	Note	2019 €	2018 €
Turnover	5	282,193	252,744
<b>Gross surplus</b>		<u>282,193</u>	<u>252,744</u>
Administrative expenses		(299,727)	(278,149)
<b>Operating deficit</b>	6	<u>(17,534)</u>	<u>(25,405)</u>
Other interest receivable and similar income		-	283
<b>Deficit before taxation</b>		<u>(17,534)</u>	<u>(25,122)</u>
Tax on deficit		-	-
<b>Deficit for the financial year</b>		<u><u>(17,534)</u></u>	<u><u>(25,122)</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 16 form part of these financial statements.

**Warrenmount Community Education and Development Centre CLG**  
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**Statement of income and retained earnings**  
**Financial year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Deficit for the financial year</b>	<b>(17,534)</b>	<b>(25,122)</b>
<b>Retained earnings at the start of the financial year</b>	<b>153,598</b>	<b>178,720</b>
<b>Retained earnings at the end of the financial year</b>	<b><u>136,064</u></b>	<b><u>153,598</u></b>

**Warrenmount Community Education and Development Centre CLG**  
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**Balance sheet**  
**As at 31 December 2019**

	Note	2019	€	2018	€
<b>Fixed assets</b>					
Tangible assets	9	8,278		18,509	
			8,278		18,509
<b>Current assets</b>					
Debtors	10	11,430		-	
Cash at bank and in hand		123,211		154,577	
		134,641		154,577	
<b>Creditors: amounts falling due within one year</b>	12	(6,855)		(19,488)	
<b>Net current assets</b>			127,786		135,089
<b>Total assets less current liabilities</b>			136,064		153,598
<b>Net assets</b>			<u>136,064</u>		<u>153,598</u>
<b>Capital and reserves</b>					
Profit and loss account			136,064		153,598
<b>Members funds</b>			<u>136,064</u>		<u>153,598</u>

These financial statements were approved by the board of directors on 21/4/2020 and signed on behalf of the board by:

*Rinche Mathews*

Director

*Pauline McGeaney*

Director

The notes on pages 12 to 18 form part of these financial statements.

**Warrenmount Community Education and Development Centre CLG**  
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**Statement of cash flows**  
**Financial year ended 31 December 2019**

	Note	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Deficit for the financial year		(17,534)	(25,122)
<i>Adjustments for:</i>			
Depreciation of tangible assets		10,231	12,791
Other interest receivable and similar income		-	(283)
Accrued expenses/(income)		(20)	-
<i>Changes in:</i>			
Trade and other debtors		(11,430)	-
Trade and other creditors		(12,613)	12,068
Cash generated from operations		<u>(31,366)</u>	<u>(546)</u>
Interest received		-	283
Net cash used in operating activities		<u>(31,366)</u>	<u>(263)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		-	(1,189)
Net cash from/(used in) investing activities		<u>-</u>	<u>(1,189)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(31,366)</b>	<b>(1,452)</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>11</b>	<b>154,577</b>	<b>156,029</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>11</b>	<b><u>123,211</u></b>	<b><u>154,577</u></b>

**Warrenmount Community Education and Development Centre CLG  
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**Notes to the financial statements  
Financial year ended 31 December 2019**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Presentation Provincialate, 27 Wainsfort Drive, Terenure, Dublin 6W.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Going concern**

The continuation of operations is dependent on grants from Public Sector Bodies. The directors believe that funding will continue for the foreseeable future and that the going concern convention is appropriate to the company.

**Turnover**

Incoming resources have been included in the financial statements only when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Income received by way of grants, donations and gifts is included in full in the financial statements when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from charitable trading activity are accounted for when earned.
- Investment income is included when receivable.

**Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 14856.

**Warrenmount Community Education and Development Centre CLG  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

**4. Limited by guarantee**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.00 (One Euro).

**Warrenmount Community Education and Development Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2019**

**5. Turnover**

Turnover arises from:

	2019	2018
	€	€
Classes & registration fees	11,815	11,760
Coffee shop income	12,387	13,288
CDETБ/SOLAS/DES - Core grant	232,000	194,800
CDETБ/SOLAS/DES - BTEI	22,000	21,538
Other grants	1,266	-
Dublin City Council grant	1,130	7,083
Other income	1,595	4,275
	282,193	252,744

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**6. Operating deficit**

Operating deficit is stated after charging/(crediting):

	2019	2018
	€	€
Depreciation of tangible assets	10,231	12,791
Fees payable for the audit of the financial statements	1,476	1,476
	11,707	14,267

**7. Staff costs**

The average number of persons employed by the company during the financial year was as follows:

	2019	2018
	Number	Number
Café	1	1
Administrative	3	3
Tutors	10	10
	14	14

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	217,472	219,704
Social insurance costs	20,917	21,661
	238,389	241,365



**Warrenmount Community Education and Development Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2019**

<b>8. Appropriations of profit and loss account</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	153,598	178,720
Deficit for the financial year	(17,534)	(25,122)
<b>At the end of the financial year</b>	<u><u>136,064</u></u>	<u><u>153,598</u></u>
<b>9. Tangible assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 1 January 2019 and 31 December 2019	<u><u>302,747</u></u>	<u><u>302,747</u></u>
<b>Depreciation</b>		
At 1 January 2019	284,238	284,238
Charge for the financial year	10,231	10,231
<b>At 31 December 2019</b>	<u><u>294,469</u></u>	<u><u>294,469</u></u>
<b>Carrying amount</b>		
At 31 December 2019	<u><u>8,278</u></u>	<u><u>8,278</u></u>
At 31 December 2018	<u><u>18,509</u></u>	<u><u>18,509</u></u>
<b>10. Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Other debtors	<u><u>11,430</u></u>	<u><u>-</u></u>
<b>11. Cash and cash equivalents</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Cash at bank and in hand	<u><u>123,211</u></u>	<u><u>154,577</u></u>

**Warrenmount Community Education and Development Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2019**

**12. Creditors: amounts falling due within one year**

	2019	2018
	€	€
Tax and social insurance:		
PAYE and social welfare	5,379	5,992
Accruals	1,476	1,496
Deferred income	-	12,000
	6,855	19,488

**13. Financial instruments**

The carrying amount for each category of financial instruments is as follows:

	2019	2018
	€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Other debtors	11,430	-
Cash at bank and in hand	123,211	154,577
	134,641	154,577
<b>Financial liabilities measured at amortised cost</b>		
Other creditors	6,855	7,488
	6,855	7,488

**14. Approval of financial statements**

The board of directors approved these financial statements for issue on .

**Warrenmount Community Education & Development Centre CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2019**

**15. Grants received**

**Grant 1: Community Education Grant**

Agency	City of Dublin Education and Training Board
Sponsoring Government Dept	Dept. of Education & Skills / SOLAS
Grant Programme	Dept. of Education & Skills / SOLAS Core grant
Purpose of the Grant	Pay (tutor and centre administration)
Total Grant	<u>€232,000</u>
- Grant taken to income in the period	€232,000
- Cash received in the period	€208,570
- Any grant amounts deferred or due at the period end	€11,430
Expenditure	€232,022
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

**Grant 2: BTEI Grant**

Agency	City of Dublin Education and Training Board
Sponsoring Government Dept	Dept. of Education & Skills / SOLAS
Grant Programme	Back to Education
Purpose of the Grant	Pay (tutor and administration)
Total Grant	<u>€22,000</u>
- Grant taken to income in the period	€22,000
- Cash received in the period	€22,000
- Any grant amounts deferred or due at the period end	€0
Expenditure	€22,006
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

**16. Staff costs**

The number of employees whose emoluments for the year fall within the following bands are as follows:

	2019	2018
	No.	No.
€60,000 - €70,000	0	0
€70,000 - €80,000	0	0
€80,000 - €90,000	0	0
€90,000 - €100,000	0	0
€100,000 - €110,000	<u>0</u>	<u>0</u>

**Warrenmount Community Education & Development Centre CLG  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

17. **Tax clearance**  
The company comply with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments"

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The following pages do not form part of the statutory accounts.

**Warrenmount Community Education & Development Centre CLG**  
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**Appendix 1: Detailed Income & Expenditure Account**  
**for the year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
CDETB/SOLAS/DES - Core grant	232,000	194,800
CDETB/SOLAS/DES - BTEI	22,000	21,538
Classes & registration fees	11,815	11,760
Coffee shop	12,387	13,288
DCC grant	1,130	7,083
Lottery grant	1,266	0
Donations	1,000	2,000
Other income	595	2,275
	<u>282,193</u>	<u>252,744</u>
 <b>Expenditure</b>		
Wages & salaries	217,472	219,704
Employer's PRSI	20,917	21,661
Education & course costs	32,190	5,616
Coffee shop - direct costs	5,883	7,737
Insurance contents	157	157
Repairs and maintenance	107	345
Cleaning materials & services	1,358	694
Stationery, postage, & advertising	2,740	3,149
Telephone	827	767
Computer costs	67	1,050
Membership & subscription fees	90	60
Professional fees	3,762	647
Audit	1,476	1,476
Bank charges	869	880
General expenses	1,581	1,416
Depreciation on FF & equipment	10,231	12,791
	<u>299,727</u>	<u>278,149</u>
 Interest received	<u>0</u>	<u>283</u>
 Operating deficit	<u><u>(17,534)</u></u>	<u><u>(25,122)</u></u>

**Warrenmount Community Education & Development Centre CLG**  
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**Appendix 2: CDETБ - Dept. of Education & Skills Core grant**  
**for the year ended 31 December 2019**

	2019	2018
	€	€
<b>Income</b>		
CDETБ/SOLAS/DES - Core grant	<u>232,000</u>	<u>194,800</u>
	232,000	194,800
<b>Expenditure</b>		
Wages & salaries	185,494	176,823
Employer's PRSI	18,254	17,407
Stationery, postage, & advertising	653	977
Telephone	756	446
Audit	1,496	1,496
Subscriptions	700	940
Consumables	2,168	0
Education & course costs	<u>22,501</u>	<u>0</u>
	232,022	198,088
Operating deficit	<u>(22)</u>	<u>(3,288)</u>

**Warrenmount Community Education & Development Centre CLG**  
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**Appendix 3: CDETБ - BTEI grant**  
**for the year ended 31 December 2019**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
CDETБ/SOLAS/DES - BTEI	<u>22,000</u>	<u>21,538</u>
	22,000	21,538
<b>Expenditure</b>		
Wages & salaries	20,120	20,048
Employer's PRSI	<u>1,886</u>	<u>1,946</u>
	22,006	21,994
<b>Operating deficit</b>	<u><u>(6)</u></u>	<u><u>(456)</u></u>