

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 2020

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

Directors and other information

Directors	David Corrigan Eamonn Hunt Alicia Byrne Gemma McKeivitt Máirín Wilson (Appointed 30 April 2020) Georgina Wright Pauline McGaley Angela Moylan Deirdre Mathews Finín Ó'Séaghdha
Secretary	Pauline McGaley
Company number	357738
Registered office	Acorn Centre Blackpitts Dublin 8 D08 W2X8
Business address	15 - 17 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
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Registered Charity Number	20049591
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CHY (Revenue) Number	CHY 14856
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**Warrenmount Community Education and Development Centre CLG
(A Company Limited by Guarantee and not having Share Capital)**

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2020.

Directors

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

David Corrigan
Eamonn Hunt
Alicia Byrne
Gemma McKeivitt
Máirín Wilson (Appointed 30 April 2020)
Georgina Wright
Pauline McGaley
Angela Moylan
Deirdre Mathews
Finín Ó'Séaghdha

Principal activities

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

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

Development and performance

2020 proved to be a very challenging year due to the COVID-19 global pandemic that had an effect on the delivery of live classes. In March 2020, the Centre physically closed as per government guidelines in response to Covid-19. Staff continued to work remotely and were able to complete the final classes of term 1. The Centre has used a platform for a number of years that meant it was reasonably straightforward for us to run classes remotely.

The Centre ran mainly non-accredited classes from April to July 2020, allowing tutors to adapt to the different demands of teaching remotely as well as upskill with internal and external training and support. Accredited and non-accredited courses continued online from September to December 2020. The board continued to meet remotely through 2020.

Assets and liabilities and financial position

At the end of the year the company has assets of €151,838 (2019: €142,919) and liabilities of €2,266 (2019:€6,855). The net assets of the company have increased to €154,104 (2019: €136,064).

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.

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.

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

This report was approved by the board of directors on 3 March 2021 and signed on behalf of the board by:

Pauline McGaley
Director

Deirdre Mathews
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. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Warrenmount Community Education and Development Centre CLG (the 'company') for the financial year ended 31 December 2020 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2020 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 16 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our 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 auditor's 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.

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

A handwritten signature in black ink that reads "Thomas McCloskey". The signature is written in a cursive style and is followed by a long horizontal line that extends to the right.

Thomas McCloskey (Senior Statutory Auditor)

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

3 March 2021

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

Income and expenditure
Financial year ended 31 December 2020

	Note	2020	2019
		€	€
Turnover	5	284,419	282,193
Gross profit		<u>284,419</u>	<u>282,193</u>
Expenditure		(266,379)	(299,727)
Operating surplus(deficit)	6	<u>18,040</u>	<u>(17,534)</u>
Surplus/(deficit) before taxation		<u>18,040</u>	<u>(17,534)</u>
Tax on surplus/(deficit)		-	-
Surplus/(deficit) for the financial year		<u><u>18,040</u></u>	<u><u>(17,534)</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 15 to 21 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 2020

	2020	2019
	€	€
Surplus/(deficit) for the financial year	18,040	(17,534)
Retained earnings at the start of the financial year	<u>136,064</u>	<u>153,598</u>
Retained earnings at the end of the financial year	<u><u>154,104</u></u>	<u><u>136,064</u></u>

Warrenmount Community Education and Development Centre CLG
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Balance sheet
As at 31 December 2020

	Note	2020 €	€	2019 €	€
Fixed assets					
Tangible assets	10	2,932		8,278	
			2,932		8,278
Current assets					
Debtors	11	-		11,430	
Cash at bank and in hand		148,906		123,211	
		148,906		134,641	
Creditors: amounts falling due within one year	13	2,266		(6,855)	
Net current assets			151,172		127,786
Total assets less current liabilities			154,104		136,064
Net assets			<u>154,104</u>		<u>136,064</u>
Capital and reserves					
General funds			154,104		136,064
Members funds			<u>154,104</u>		<u>136,064</u>

These financial statements were approved by the board of directors on 3 March 2021 and signed on behalf of the board by:

Pauline McGaley
Director

Deirdre Mathews
Director

The notes on pages 15 to 21 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 2020

	Note	2020 €	2019 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		18,040	(17,534)
<i>Adjustments for:</i>			
Depreciation of tangible assets		5,346	10,231
(Gain)/loss on disposal of tangible assets		(1,700)	-
Accrued expenses/(income)		20	(20)
<i>Changes in:</i>			
Trade and other debtors		11,430	(11,430)
Trade and other creditors		(9,141)	(12,613)
Cash generated from operations		<u>23,995</u>	<u>(31,366)</u>
Net cash from/(used in) operating activities		<u>23,995</u>	<u>(31,366)</u>
Cash flows from investing activities			
Proceeds from sale of tangible assets		1,700	-
Net cash from investing activities		<u>1,700</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		25,695	(31,366)
Cash and cash equivalents at beginning of financial year	12	<u>123,211</u>	<u>154,577</u>
Cash and cash equivalents at end of financial year	12	<u>148,906</u>	<u>123,211</u>

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

Notes to the financial statements
Financial year ended 31 December 2020

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Acorn Centre, Blackpitts, Dublin 8, D08 W2X8.

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'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, - and comply with the financial reporting standards of the Financial Reporting Council and promulgated by Chartered Accountants Ireland and the Companies Act 2014.

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.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that it is probable the expenses recognised will be recovered.

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 2020

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.

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).

5. Turnover

Turnover arises from:

	2020	2019
	€	€
Classes & registration fees	6,052	11,815
Coffee shop income	2,684	12,387
CDETB/SOLAS/DES - Core grant	237,386	232,000
CDETB/SOLAS/DES - BTEI	17,910	22,000
Other grants	-	1,266
Dublin City Council grant	-	1,130
Donations & other income	20,387	1,595
	<u>284,419</u>	<u>282,193</u>

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

Warrenmount Community Education and Development Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

6. Operating surplus(deficit)

Operating surplus(deficit) is stated after charging/(crediting):

	2020	2019
	€	€
Depreciation of tangible assets	5,346	10,231
(Gain)/loss on disposal of tangible assets	(1,700)	-
	5,346	10,231

7. Staff costs

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

	2020	2019
	Number	Number
Café	1	1
Administrative	3	3
Tutors	10	10
	14	14

The aggregate payroll costs incurred during the financial year were:

	2020	2019
	€	€
Wages and salaries	213,078	217,472
Social insurance costs	20,836	20,917
	233,914	238,389

8. Directors' remuneration and transactions

The directors acted in a voluntary capacity and did not receive any remuneration during the year (2019: €0).

The directors or other person related to the charity had no personal interest in any contract or transaction entered into by the charity during the year (2019: €0).

9. Appropriations of income and expenditure account

	2020	2019
	€	€
At the start of the financial year	136,064	153,598
Surplus/(deficit) for the financial year	18,040	(17,534)
At the end of the financial year	154,104	136,064

Warrenmount Community Education and Development Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

10. Tangible assets	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2020	302,747	302,747
Disposals	(5,910)	(5,910)
At 31 December 2020	<u>296,837</u>	<u>296,837</u>
Depreciation		
At 1 January 2020	294,469	294,469
Charge for the financial year	5,346	5,346
Disposals	(5,910)	(5,910)
At 31 December 2020	<u>293,905</u>	<u>293,905</u>
Carrying amount		
At 31 December 2020	<u>2,932</u>	<u>2,932</u>
At 31 December 2019	<u>8,278</u>	<u>8,278</u>
11. Debtors	2020	2019
	€	€
Other debtors	-	11,430
	<u>-</u>	<u>11,430</u>
12. Cash and cash equivalents	2020	2019
	€	€
Cash at bank and in hand	148,906	123,211
	<u>148,906</u>	<u>123,211</u>
13. Creditors: amounts falling due within one year	2020	2019
	€	€
Other creditors	(3,762)	-
Tax and social insurance:		
PAYE and social welfare	-	5,379
Accruals	1,496	1,476
	<u>(2,266)</u>	<u>6,855</u>

Warrenmount Community Education and Development Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2020

14. Financial instruments

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

	2020	2019
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	-	11,430
Cash at bank and in hand	<u>148,906</u>	<u>123,211</u>
Financial liabilities measured at amortised cost		
Other creditors	<u>1,496</u>	<u>6,855</u>

15. Analysis of changes in net debt

	At 1 January 2020	Cash flows	At 31 December 2020
	€	€	€
Cash and cash equivalents	<u>123,211</u>	<u>25,695</u>	<u>148,906</u>

16. Ethical standards

As a small entity under the provisions of the IAASA Ethical Standard we engage our auditor to assist with the preparation of the financial statements.

17. Approval of financial statements

The board of directors approved these financial statements for issue on 3 March 2021.

**Warrenmount Community Education & Development Centre CLG
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**Notes to the financial statements (continued)
Financial year ended 31 December 2020**

18. 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>€237,386</u>
- Grant taken to income in the period	€237,386
- Cash received in the period	€237,386
- Any grant amounts deferred or due at the period end	€0
Expenditure	€237,453
Term	Expires 31 December 2020
Received year end	31-Dec-20
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>€17,910</u>
- Grant taken to income in the period	€17,910
- Cash received in the period	€17,910
- Any grant amounts deferred or due at the period end	€0
Expenditure	€16,047
Term	Expires 31 December 2020
Received year end	31-Dec-20
Capital Grant	Nil
Restriction on use	Support for staff wages and operating costs
Tax Clearance	Yes

19. Staff costs

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

	2020	2019
	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	0	0
	<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 2020**

20. **Tax clearance**

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

**Warrenmount Community Education and Development Centre CLG
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The following pages do not form part of the statutory accounts.

Warrenmount Community Education & Development Centre CLG
(A company Limited by Guarantee, not having a Share Capital)

Appendix 1: Detailed Income & Expenditure Account
for the year ended 31 December 2020

	2020	2019
	€	€
Income		
CDETБ/SOLAS/DES - Core grant	237,386	232,000
CDETБ/SOLAS/DES - BTEI	17,910	22,000
Classes & registration fees	6,052	11,815
Coffee shop	2,684	12,387
DCC grant	0	1,130
Lottery grant	0	1,266
Donations	20,000	1,000
Other income	387	595
	<u>284,419</u>	<u>282,193</u>
Expenditure		
Wages & salaries	213,078	217,472
Employer's PRSI	20,836	20,917
Education & course costs	14,999	32,190
Coffee shop - direct costs	1,278	5,883
Insurance contents	157	157
Repairs and maintenance	621	107
Cleaning materials & services	2,384	1,358
Stationery, postage, & advertising	3,600	2,740
Telephone	1,404	827
Computer costs	490	67
Membership & subscription fees	90	90
Professional fees	0	3,762
Audit	1,476	1,476
Bank charges	825	869
General expenses	1,495	1,581
Depreciation on FF & equipment	5,346	10,231
Gain on disposal of tangible assets	(1,700)	0
	<u>266,379</u>	<u>299,727</u>
Interest received	<u>0</u>	<u>0</u>
Operating surplus/(deficit)	<u><u>18,040</u></u>	<u><u>(17,534)</u></u>

Warrenmount Community Education & Development Centre CLG
(A company Limited by Guarantee, not having a Share Capital)

Appendix 2: CDETБ - Dept. of Education & Skills Core grant
for the year ended 31 December 2020

	2020	2019
	€	€
Income		
CDETБ/SOLAS/DES - Core grant	<u>237,386</u>	<u>232,000</u>
	237,386	232,000
Expenditure		
Wages & salaries	199,125	185,494
Employer's PRSI	19,795	18,254
Stationery, postage, & advertising	670	653
Telephone	1,407	756
Audit	1,496	1,496
Subscriptions	90	700
Consumables	1,451	2,168
Bank charges	825	0
Education & course costs	<u>12,594</u>	<u>22,501</u>
	237,453	232,022
Operating deficit	<u><u>(67)</u></u>	<u><u>(22)</u></u>

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Appendix 3: CDETb - BTEI grant
for the year ended 31 December 2020

	2020	2019
	€	€
Income		
CDETb/SOLAS/DES - BTEI	<u>17,910</u>	<u>22,000</u>
	17,910	22,000
Expenditure		
Wages & salaries	10,916	20,120
Employer's PRSI	986	1,886
Cleaning materials & services	806	0
Stationery, postage, & advertising	3,089	0
General expenses	<u>249</u>	<u>0</u>
	16,047	22,006
Operating surplus/(deficit)	<u>1,863</u>	<u>(6)</u>