Company registration number: 365551

Clara Community & Family Resource Centre C.L.G.

Financial statements

for the financial year ended 31 December 2025

Clara Community & Family Resource Centre C.L.G.

Contents

Clara Community & Family Resource Centre C.L.G.
Company limited by guarantee

Directors and other information

Directors	Tara McGrath Mary Delaney - Resigned John Scanlon - Resigned Tracey Newman Breda Stewart Aoife Buggy Michelle Kenny Donna O'Meara
Secretary	Tara McGrath
Company number	365551
Registered office	Charlestown Clara Co. Offaly
Business address	Charlestown Clara Co. Offaly
Auditor	Zolu Limited T/A Joseph T. Mullen & Co Charlestown Clara Co. Offaly
Bankers	Bank of Ireland Tullamore Co. Offaly St. Brigid's Credit Union Limited Clara Co. Offaly

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2025.

Directors

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

Tara McGrath
Mary Delaney - Resigned
John Scanlon - Resigned
Tracey Newman
Breda Stewart
Aoife Buggy
Michelle Kenny
Donna O'Meara

Principal activities

The principal activity of the company is to promote and support community activities, centres, projects and all other related activities in Clara, Co. Offaly for the benefit of young people, adults and the community. The centre is operated with the assistance of employed staff and volunteers.

Development and performance

There have been no significant changes in the company's activities during the financial year. The company has continued to improve performance in recent years.

Assets and liabilities and financial position

At the end of the year the company has current assets of €159,135 (31 December 2024: €129,471) and current liabilities of €100,904 (31 December 2024:€74,168). The net assets of the company are €150,293 (31 December 2024: €144,261) and the directors are satisfied with the level of retained reserves at the year end.

Principal risks and uncertainties

In common with all companies operating in Ireland in this sector, the company faces increasing energy and material costs. The directors are of the opinion that the company is well positioned to manage these costs. The company is Funded by Tusla - Child & Family Agency. The company is heavlily reliant on this funding, in 31 December 2025 83% of their funding. The company has received confirmation from Tusla that funding will continue into the 31st December 2023 year and the Directors are confident that Tusla will continue its funding for the forseeable future.

Likely future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Events after the end of the reporting period

There have been no events affecting the company which have happened after the end of the reporting period.

Research and development

The Company was not involved in any Research and Development activities during the year.

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 Charlestown, Clara, Co. Offaly.

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, Zolu Limited T/A Joseph T. Mullen & Co., Statutory Audit Firm, Charlestown, Clara, Co. Offaly will continue in office.

This report was approved by the board of directors on 24 March 2026 and signed on behalf of the board by:

Tara McGrath	Breda Stewart
Director	Director

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.

Independent auditor's report to the members of
Clara Community & Family Resource Centre C.L.G.

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Clara Community & Family Resource Centre C.L.G. (the 'company') for the financial year ended 31 December 2025 which comprise the profit and loss account, statement of income and retained earnings, balance sheet 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 2025 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 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.

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.

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.

Joseph Mullen

Joseph W Mullen (Senior Statutory Auditor)

For and on behalf of
Zolu Limited T/A Joseph T. Mullen & Co
Certified Public Accountants and Statutory Auditor
Charlestown
Clara
Co. Offaly

24 March 2026

Clara Community & Family Resource Centre C.L.G.

Profit and loss account
Financial year ended 31 December 2025

	Note	**2025** €	2024 €
Turnover	**5**	320,721	298,347
Gross surplus		320,721	298,347
Administrative expenses		(332,633)	(318,467)
Other operating income	**6**	17,944	20,138
Operating surplus	**7**	6,032	18
Surplus/(Deficit) for the financial year		6,032	18

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 11 to 18 form part of these financial statements.

Clara Community & Family Resource Centre C.L.G.

Statement of income and retained earnings
Financial year ended 31 December 2025

	2025	2024
	€	€
Profit for the financial year	6,032	18
Retained earnings at the start of the financial year	144,261	144,243
Retained earnings at the end of the financial year	150,293	144,261

Clara Community & Family Resource Centre C.L.G.

Balance sheet
As at 31 December 2025

	Note	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	**10**	286,242		298,888	
			286,242		298,888
Current assets					
Debtors	**11**	6,215		5,114	
Cash at bank and in hand		152,920		124,357	
		159,135		129,471	
Creditors: amounts falling due within one year	**12**	(100,904)		(74,168)	
Net current assets			58,231		55,303
Total assets less current liabilities			344,473		354,191
Creditors: amounts falling due after more than one year	**13**		(194,180)		(209,930)
Net assets			150,293		144,261
Capital and reserves					
Profit and loss account	**16**		150,293		144,261
Members funds			150,293		144,261

These financial statements were approved by the board of directors on 24 March 2026 and signed on behalf of the board by:

Tara McGrath
Director

Breda Stewart
Director

The notes on pages 11 to 18 form part of these financial statements.

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Charlestown, Clara, Co. Offaly.

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 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

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

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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:

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.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee not having a share capital and consequently the liability of the 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.

5. Turnover

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

6. Other operating income

	2025	2024
	€	€
Government grant income	17,944	20,138

7. Operating surplus

Operating surplus is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	28,803	28,652
Fees payable for the audit of the financial statements	2,583	2,214

8. Staff costs

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	141,848	114,423
Social insurance costs	15,391	10,249
Other retirement benefit costs	12,367	14,526
	169,606	139,198

There were no employees during the year whose Total Employee Benefits exceeded €60,000.

9. Appropriations of profit and loss account

	2025	2024
	€	€
At the start of the financial year	144,261	144,243
Surpus/Deficit for the financial year	6,032	18
At the end of the financial year	150,293	144,261

10. Tangible assets

	Freehold property	Sundry equipment	Office equipment	**Total**
	€	€	€	**€**
Cost				
At 1 January 2025	494,650	73,998	69,994	638,642
Additions	-	12,341	3,816	16,157
At 31 December 2025	494,650	86,339	73,810	654,799
Depreciation				
At 1 January 2025	209,345	65,393	65,016	339,754
Charge for the financial year	19,786	5,828	3,189	28,803
At 31 December 2025	229,131	71,221	68,205	368,557
Carrying amount				
At 31 December 2025	265,519	15,118	5,605	286,242
At 31 December 2024	285,305	8,605	4,978	298,888

11. Debtors

	2025	2024
	€	€
Trade debtors	700	-
Prepayments	5,515	5,114
	6,215	5,114

12. Creditors: amounts falling due within one year

	2025	2024
	€	€
Tax and social insurance:		
PAYE and social welfare	2,732	2,446
Accruals	80,228	51,584
Government grants	17,944	20,138
	100,904	74,168

13. Creditors: amounts falling due after more than one year

	2025	2024
	€	€
Government grants	194,180	209,930

14. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was €12,367 (2024: €14,526).

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2025	2024
	€	€
Recognised in creditors:		
Deferred government grants due within one year	17,944	20,138
Deferred government grants due after more than one year	194,180	209,930
	212,124	230,068
Recognised in other operating income:		
Government grants released to profit or loss	17,944	20,138

16. Reserves

All reserves records retained earnings and accumulated losses.

17. Details of Government Grants

In accordance with the requirement for Grants and Grants-in-aid from the Department of Finance Circular 13/2014 the organisation was in receipt of the following Government Grants in 2025.

Grant 1 - FRC

Agency	Tusla Child and Family Agency
Sponsoring Govt Department	Department of Children and Youth Affairs
Total Grant Received	188,761
Grant taken to I & E	188,761
Grant deferred at year end	-
Term of Grant	1st January 2025 - 31st December 2025
Purpose of Grant	FRC Programme
Any Restrictions	Restricted to FRC Programme

Grant 2 - FRC

Agency	Tusla Child and Family Agency
Sponsoring Govt Department	Department of Children and Youth Affairs
Total Grant Received	33,000
Grant taken to I & E	19,374
Grant deferred at year end	13,626
Term of Grant	1st January 2025 - 31st December 2025
Purpose of Grant	FRC Programme - Ukraine Funding
Any Restrictions	Restricted to FRC Programme

Grant 3 - Counselling

Agency	Tusla Child and Family Agency
Sponsoring Govt Department	Department of Children and Youth Affairs
Total Grant Received	4,505
Grant taken to I & E	4,505
Grant deferred at year end	-
Term of Grant	1st January 2025 - 31st December 2025
Purpose of Grant	Counselling
Any Restrictions	Restricted to Counselling

Grant 4 - FRC

Agency	Tusla Child and Family Agency
Sponsoring Govt Department	Department of Children and Youth Affairs
Total Grant Received	10,000
Grant taken to I & E	-
Grant deferred at year end	10,000
Term of Grant	1st January 2025 - 31st December 2025
Purpose of Grant	FRC Programme - Theraputic Interventions
Any Restrictions	Restricted to FRC Programme

Grant 5 - FRC

Agency	Tusla Child and Family Agency
Sponsoring Govt Department	Department of Children and Youth Affairs

Total Grant Received	10,000
Grant taken to I & E	-
Grant deferred at year end	10,000
Term of Grant	1st January 2025 - 31st December 2025
Purpose of Grant	FRC Programme - Disability Directory
Any Restrictions	Restricted to FRC Programme

Grant 6 - FRC

Agency	Tusla Child and Family Agency
Sponsoring Govt Department	Department of Children and Youth Affairs
Total Grant Received	15,000
Grant taken to I & E	-
Grant deferred at year end	15,000
Term of Grant	1st January 2025 - 31st December 2025
Purpose of Grant	FRC Programme - Childrens Neurodivergent Program
Any Restrictions	Restricted to FRC Programme

18. Approval of financial statements

The board of directors approved these financial statements for issue on 24 March 2026.

Clara Community & Family Resource Centre C.L.G.

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

Clara Community & Family Resource Centre C.L.G.

Detailed profit and loss account
Financial year ended 31 December 2025

	2025	2024
	€	€
Turnover		
C & FA - Core Grants	188,761	175,012
C & FA - Other Grants	54,505	24,601
Sundry Income	29,046	25,193
Sundry Grants	48,409	73,541
	320,721	298,347
Overheads		
Administrative expenses		
Wages and salaries	(141,848)	(114,423)
Employer's PRSI contributions	(15,391)	(10,249)
Staff pension costs - other	(12,367)	(14,526)
Training & development	(1,377)	(6,203)
Project Payments	(78,007)	(93,823)
Rates	(765)	(401)
Insurance	(6,135)	(5,534)
Light and heat	(9,347)	(12,055)
Refuse collection	(1,948)	(766)
Repairs and maintenance	(15,506)	(7,340)
Office supplies	(4,231)	(6,787)
Telephone	(2,895)	(2,551)
Computer costs	(2,497)	-
Hire of equipment	(938)	(1,853)
Travel expenses	-	(42)
Legal and professional	(4,510)	(1,644)
Accountancy fees	(1,435)	(738)
Auditors remuneration	(2,583)	(2,214)
Bank charges	(250)	(222)
General services	-	(2,685)
General expenses	(1,800)	(5,759)
Depreciation of tangible assets	(28,803)	(28,652)
	(332,633)	(318,467)
Other operating income		
Government grants released to the P/L account	17,944	20,138
	17,944	20,138
Operating surplus	6,032	18