

**Registration Number 403466**

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' Report and Financial Statements**

**For the year ended 31st December 2018**

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**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**For the year ended 31st December 2018**

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**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**For the year ended 31st December 2018**

**Directors and other information**

Directors	Sr. Rita Higginbotham Sr. Mary Fitzgerald Margaret Browne Marie Dennehy Marie Duffy (Resigned 5 Nov 2018)	Sr. Miranda Richards Dr. Elizabeth Walsh Eamonn Moore ( Resigned 3 Sep 2018) Dr. Nan Ferrari Barry O' Brien Thomas Horgan
Secretary	Vincent O'Flynn	
Company number	403466	
Registered office	Carriglea, Dungarvan, Co. Waterford.	
Auditor	M.K. Brazil, Statutory Auditors, O'Connell Court, 64 O'Connell Street, Waterford.	
Business address	Carriglea, Dungarvan, Co. Waterford.	
Bankers	Allied Irish Banks, p.l.c., 3 T.F. Meagher Street, Dungarvan, Co. Waterford.	Bank of Ireland, 19 Grattan Square, Dungarvan, Co. Waterford.
Solicitors	Peter O' Connor & Son, Wyse House, Adelphi Quay, Waterford.	
Charity Number	16004	
Registered Charity Number	20056650	
Company Name	Carriglea Cáirde Services is a Company Limited by Guarantee and in accordance with Sections 971 and 1180, of the Companies Act 2014 the company is permitted to drop the word CLG from its title.	

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' report**  
**for the year ended 31st December 2018**

The directors present their annual report and the audited financial statements for the year ended 31st December 2018.

**Principal activities and review of the business**

Carriglea Cairde Services provides residential, day and respite services to adults with an intellectual disability in West Waterford. Services are provided primarily in the Dungarvan area. A Service Level Arrangement is in place with the HSE for the provision of agreed services. The Service has a strategic action plan to guide it in meeting the needs of service users and a copy of the plan is given to the HSE. Approximately 180 people avail of the services. The level of support varies among service users and is determined by each individual persons centred plan. Residential services are provided to approx. 90 adults with 35% in a campus based setting and 65% in houses in and around Dungarvan Town. Day services are provided to approx. 180 adults from 10 different day service settings. In these settings a comprehensive programme of day activities and supports are provided which are in line with the needs and wishes identified through individual person centred plans.

The Services promotes an environment where the collective focus of stakeholders is organised towards the development of appropriate person centred services in line with the needs of people with disability in an environment that upholds the fundamental principle of 'zero tolerance to all forms of abuse'. The services continue to work with the people who use services and their families in order to provide and facilitate day, respite and residential services. In 2018, 10 new applicants for services were provided with day services and 2 people commenced residential services. In 2018 the Services commenced the provision of high support respite from the community and increased respite services are planned for in 2019.

Carriglea Cairde Services is committed to services based on the ethos of our founders the Sisters of the Bon Sauveur.

For 2018 a number of key projects were progressed including the development of residential services in Ormonde Sqaure, the development of a purpose-built house in Monksfield and the re-development of Lodge setting. These developments provided for individualised services for 3 residents, creating the infrastructure to allow for the Service's remaining two-storey house to close, thereby allowing the residents to reside in appropriate accommodation and also creates the further infrastructure to meet requirements for residents' changing needs. Also in 2018 the planning for the re-development of the Anne Le Roy Restaurant in the context of disability service provision was concluded with the redevelopment scheduled to occur in 2019.

In the context of Governance and Compliance, Carriglea Cáirde Services submitted the HSE Annual Compliance Statement, the Housing Agency Regulatory Return and registered its compliance with the Voluntary Code of Governance for Community and Voluntary Organisations. An independent internal audit function was established and the first audit was concluded in 2018. In 2018 Carriglea Cáirde Services prioritised the re-registration of designated centres with Health Information and Quality Authority and by the end of 2018 all 7 Designated Centres were re-registered.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' report**  
**for the year ended 31st December 2018**

..... continued

The Service is midway through the term of the current 5 year Strategic Plan and many of the initiatives set out have been achieved including residents having their own bedrooms, maintaining houses open throughout holiday periods and where appropriate the development of individualised services for people. There are many many challenges ahead and particularly to provide services for the people on the waiting list for residential or additional respite services. The key focus and objective for the Service now and into the future is the provision of quality and safe services for people in receipt of services and planning for and providing services for individuals who are on the waiting list for services.

The (deficit)/surplus for the year, after taxation, amounted to €14,770 (2017 - €200,109).

**Charity Status**

The company has been granted charitable tax status under Section 207 of the Taxes Consolidated Act 1997, Charity No: CHY 16004.

The company is registered as a charity with the Charities Regulator. Registered Charity Number 20056650.

**Future developments**

The directors have no plans to change significantly the activities and operations of the company in the foreseeable future.

**Statement on Relevant Audit Information**

In accordance with Section 330 of the Companies Act 2014:

- so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing this report, of which the auditor is 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 auditor is aware of that information.

**Directors of the Company**

The present membership of the board is listed on the 'Directors and other information' page (page 1).

In accordance with the Constitution, Directors due for re-election in 2019 – is Dr Nan Ferrari and those re-elected in 2018 was Marie Dennehy, Marie Duffy and Dr Elizabeth Walsh

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

## Directors' report

### for the year ended 31st December 2018

..... continued

## Principal risks and uncertainties

The company operates solely in the Republic of Ireland, and therefore is not subject to currency risks. Carrigle Cáirde Services is economically dependent on the Health Service Executive for funding. This economic dependency is underpinned through a Service Level Arrangement between the Health Service Executive and Carrigle Cáirde Services. Were this funding to be withdrawn or significantly reduced, the directors would have to review the level of services provided by the company.

## Accounting records

The measures taken by the directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 regarding proper 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 maintained at Carriglea, Dungarvan, Co. Waterford.

## Auditor

The auditors, MK Brazil, (Chartered Accountants and Statutory Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

This report was approved by the board on 13th May 2019 and signed on its behalf by

Barry O'Brien                      Director

Thomas Horgan                      Director

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**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**For the year ended 31st December 2018**

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors Report and the financial statements in accordance with 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 Companies Act 2014 and accounting standards issued by the Financial Reporting Council as modified by the specific accounting requirements of the Minister of Health and published by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standards applicable in the UK and Ireland (Generally Accepted Accounting Practice 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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and 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 surplus or deficit 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 group and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

On behalf of the board

Thomas Horgan

Director

Barry O' Brien

Director

13th May 2019

Date

## **Independent Auditors' Report To The Members Of Carriglea Cáirde Services**

We have audited the financial statements of Carriglea Cáirde Services for the year ended 31st December 2018 which comprise the Revenue Income & Expenditure Account, Balance Sheet, The Statement of Changes in Equity, Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the specific accounting requirements of the Minister of Health including 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 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and the provisions available for small entities, 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.

### **Conclusion relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs 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.



## **Independent Auditors' Report To The Members Of Carriglea Cáirde Services**

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- 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;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

### **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 any 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.

### **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 directors either intend to liquidate the company or to cease operations, or have 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 Auditors' Report To The Members Of Carriglea Cáirde Services**

Further details relating to our work as auditor is set out in the Scope of Responsibilities Statement contained in the appendix of this report, which is to be read as an integral part of our report.

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

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 that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

**O'Connell Court,  
64 O'Connell Street,  
Waterford.**



**John Foley FCA  
For and on behalf of  
M.K. Brazil,  
Chartered Accountants  
& Statutory Auditors  
17th May 2019**

## **Independent Auditors' Report To The Members Of Carriglea Cáirde Services**

### ***Appendix to the Independent Auditors' Report***

As part of an audit in accordance with ISAs (Ireland), the auditor exercises professional judgment and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
- Obtains 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 Company's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Concludes 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 the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluates 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 the auditor identifies during the audit.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**For the year ended 31st December 2018**

		Income and expenditure account			
	Notes	HSE Restricted Funding 2018 €	Fundraising Restricted Funds 2018 €	Designated Funds 2018 €	Total 2018 €
					2017 €
<b>Income</b>					
HSE Allocation		-	-	24,872	24,872
Other		11,121,012			11,121,012
		1,668,446			1,668,446
		12,789,458	-	24,872	12,814,330
					11,949,441
Pay Expenditure		(10,730,018)	-	-	(10,730,018)
Non - Pay Expenditure		(2,064,276)	-	(5,266)	(2,069,542)
					(2,004,381)
<b>(Deficit)/surplus on ordinary activities before taxation</b>		(4,836)	-	19,606	14,770
					200,109
Tax on surplus on ordinary activities	3	-	-	-	-
<b>(Deficit)/Surplus for the financial year</b>	4	(4,836)	-	19,606	14,770
					200,109
<b>Statement of other comprehensive income</b>					
Actuarial (deficit)/surplus in respect of defined benefit pension scheme	11	(184,000)	-	-	(184,000)
					439,000
<b>Total comprehensive income for the year</b>		(188,836)	-	19,606	(169,230)
					639,109

The notes on pages 14 to 31 form an integral part of these financial statements.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Balance sheet**  
**as at 31st December 2018**

		2018	2017
	Notes	€	€
<b>Fixed assets</b>			
Tangible assets	6	10,405,378	9,849,453
<b>Current assets</b>			
Debtors	7	1,275,983	885,360
Cash at bank and in hand	8	1,674,515	2,386,281
		2,950,498	3,271,641
<b>Creditors: amounts falling due within one year</b>	9	(2,159,884)	(1,851,649)
<b>Net current ((liabilities)/assets)/assets</b>		790,614	1,419,992
<b>Total assets less current liabilities</b>		11,195,992	11,269,445
<b>Creditors: amounts falling due after more than one year</b>	10	(1,040,000)	(1,040,000)
<b>Net assets excluding pension assets</b>		10,155,992	10,229,445
Pension asset	11	1,315,000	1,476,000
<b>Net assets</b>		11,470,992	11,705,445
<b>Reserves</b>			
<b>Restricted Funds</b>			
Pension reserve	11	1,315,000	1,476,000
Capital reserve	12	10,405,378	9,849,453
Fundraising Restricted Reserve	13	147,507	147,507
HSE Funding	15	(896,416)	(868,580)
<b>Unrestricted Funds</b>			
Designated	14	499,523	1,101,065
<b>Members' Funds</b>		11,470,992	11,705,445

The financial statements were approved by the Board on 13th May 2019 and signed on its behalf by

Thomas Horgan

Barry O' Brien

Director

Director

The notes on pages 14 to 31 form an integral part of these financial statements.

**Carriglea Cáirde Services**  
**Statement Of Changes In Funds**  
**For The Year Ended 31st December 2018**

	Capital €	Pension Reserve €	Fundraisin Restricted Funds €	Designated Funds €	HSE Restricted Funds €	Total Funds €
<b>Balance at 1st January 2017</b>	9,936,075	1,050,000	130,000	842,926	(778,330)	11,180,671
Surplus/(Deficit) for the Year	-	(13,000)	-	-	(90,250)	(103,250)
Actuarial (Loss)/Gain	-	439,000	-	-	-	439,000
Excess of Income over Expenditure	(86,622)	-	17,507	258,139	-	189,024
<b>Balance as at 31st December 2017</b>	<b>9,849,453</b>	<b>1,476,000</b>	<b>147,507</b>	<b>1,101,065</b>	<b>(868,580)</b>	<b>11,705,445</b>
<b>Balance as at 1st January 2018</b>	<b>9,849,453</b>	<b>1,476,000</b>	<b>147,507</b>	<b>1,101,065</b>	<b>(868,580)</b>	<b>11,705,445</b>
Surplus/(Deficit) for the Year	-	23,000	-	19,606	(27,836)	(24,442)
Actuarial (Loss)/Gain	-	(184,000)	-	-	-	(184,000)
Excess of Income over Expenditure	555,925	-	-	(581,936)	-	(26,011)
<b>Balance as at 31st December 2018</b>	<b>10,405,378</b>	<b>1,315,000</b>	<b>147,507</b>	<b>499,523</b>	<b>(896,416)</b>	<b>11,470,992</b>

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**For the year ended 31st December 2018**

**Cash flow statement**

	Notes	2018 €	2017 €
<b>Cash inflow/(outflow) from operating activities</b>			
(Deficit)/surplus for the year		(4,836)	(103,251)
Depreciation		329,871	301,074
(Increase)/decrease in debtors		(390,623)	120,052
Increase/(decrease) in creditors		308,235	351,407
Amortisation of grants		(329,871)	(301,074)
(Decrease)/increase in designated fund		(601,542)	258,139
Provision for service cost of defined benefit pension scheme		(23,000)	13,000
Increase in Restricted Fund		-	17,507
<b>Net cash inflow from operating activities</b>		(711,766)	656,854
 Cash flows from financing activities		-	-
 Cash flows from investing activities		-	-
 <b>Increase in cash equivalents</b>		(711,766)	656,854
<b>Movement in net funds in the year</b>		(711,766)	656,854
 <b>Cash and cash equivalents at beginning of the year</b>		2,386,281	1,729,427
<b>Cash and cash equivalents at end of the year</b>	<b>18</b>	1,674,515	2,386,281

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**1. Statement of accounting policies**

The financial statements of the company for the year ended 31st December 2018 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

**1.1. 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 as modified by the specific accounting requirements of the Minister for Health, and Irish statute comprising the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291 (5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss formats as required by Schedule 3 of the Companies Act 2014 be adapted to present results in accordance with the formats provided by Charities SORP (FRS102) which details the income and expenditure by nature. Given that the company is a company limited by guarantee, the capital and reserves section of the balance sheet have been adapted accordingly to reflect this fact. The directors consider that the layout adopted more correctly reflects the nature of the entity given that the entity is a not-for-profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of the Companies Act 2014 and Section 4 and 5 of FRS 102 would not result in the financial statements showing information that would provide relevant information to the understanding of the directors and the performance and financial position of the Company.

**1.2. Income Policy**

State funding and funding from Public Bodies that is predetermined and agreed with the relevant authorities is recognised on an accruals basis. Grants, subsidies, or rebates that are dependent on approval by a grantor on the foot of an application made, are recognised on a cash basis. Funds received for specific projects and not spent at year end are deferred to match the costs that they are intended to compensate.

Fundraising and donations are accounted for on a cash receipt basis and credited to the beneficiary, usually the Service Provider who raised the funds. Accordingly, fundraising and donations are taken to Revenue as and when it is spent in line with the intentions of the donor or the general purpose of the fund.

Sales are accounted for using the accruals basis of accounting.

Interest and other investment income are accounted for on a cash receipts basis.



**Carriglea Cáirde Services**  
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**Notes to the financial statements**  
**for the year ended 31st December 2018**

**1.3. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Land and buildings	-	50 years
Fixtures and fittings	-	3 years
Motor vehicles	-	5 years

It is a requirement under FRS 102, that the carrying value of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. As our fixed assets are not held for the purpose of generating cashflows, but were acquired for the purpose of carrying out charitable activities, the value cannot be meaningfully measured in terms of cashflow as the benefits that derive from their use are not financial. Accordingly, an impairment of fixed assets will only arise where the asset suffers impairment in a physical sense resulting in physical damage and the use of the asset has reduced significantly or is no longer in use or where the quality of service it provides has deteriorated. As long as such assets continue to provide the anticipated benefits to the company, the consumption of such benefits will be reflected in regular depreciation charges.

**1.4. Land & Buildings**

The total value of land & buildings transferred from the Sisters of the Bon Sauveur on the 1st January 2006 was €8,150,000. Included in this valuation is an amount of €1,904,996 which relates to the cost of buildings financed by way of Capital Grant by the Health Service Executive to the Sisters of the Bon Sauveur, Carriglea.

**1.5. Capital Expenditure**

The board have adopted the policy that all minor plant, fixtures & fittings with a value of less than €5,000 should be taken directly to the Income & Expenditure Account. Items in excess of €5,000 are treated as Capital Expenditure, with a corresponding amount credited to Deferred Income Revenue Grants re Capital Items.

In relation to land and buildings, items which are seen to add value to the property are capitalised whilst those with no added value are taken directly to the Income & Expenditure Account as repairs.

**1.6. Going concern**

Carriglea Cáirde Services is economically dependent on the Health Service Executive for funding. This economic dependency is underpinned through a Service Level Arrangement between the Health Service Executive and Carrigle Cáirde Services. Accordingly, the financial statements have been prepared on a going concern basis.

**Carriglea Cáirde Services**  
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**Notes to the financial statements**  
**for the year ended 31st December 2018**

**1.7. Employee Benefits - Superannuation**

Carriglea Cáirde Services operate three distinct occupational pension schemes, namely an 'Exchequer Funded' defined benefit scheme known as the Nominated Health Agencies Superannuation Scheme (NHASS), an 'Exchequer Funded' Single Public Service Pension Scheme (SPSPS) and an Irish Life Pension scheme.

No provision has been made in respect of benefits payable under the NHASS Scheme and the SPSPS Scheme as both schemes are public servants "Pay as you Go" Pension Schemes underwritten by the Minister for Health. Annually the Service provides a statement of Income and Expenditure to the HSE National Finance Division in relation to the NHASS Scheme and the deficit on the scheme is funded by the HSE.

In relation to the Service Level Arrangement, funding of NHASS Scheme Deficits by the HSE is now in place through the National Finance Division and is essential in order to ensure continuity of service delivery given that scheme expenditure now exceeds scheme income. Annually the Services project the level of deficit or otherwise and include same in the Service Level Arrangement – Schedule 9 and at year end the Income and Expenditure Schedule is prepared and submitted to the HSE National Finance Division in order to determine the actual funding requirement.

Contributions from employees who are members of the NHASS are credited to the Income and Expenditure Account when received. Pension payments under the NHASS are charged to the Income and Expenditure Account when paid.

Contributions from employees who are members of the SPSPS are remitted monthly directly to the Exchequer. Pension payments under the SPSPS, when they occur will be paid by the appropriate relevant authority.

Carriglea Cáirde Services is prescribed as a relevant authority in the Statutory Instruments effective from the 1st January 2014 that established the SPSPS.

***'Investment based' Defined benefit Schemes***

The Provisions of Financial Reporting Standard No. 102 Retirement Benefits apply to the (1974) defined benefit schemes and the compliant information is set out in Note 11.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**1.8. Fund Accounting**

The following funds are operated by the Charity

*Restricted Funds*

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the charity.

*Unrestricted Funds*

Unrestricted Funds represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

*Designated Funds*

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

**2. Critical Accounting Judgements and Estimates**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. These estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

*a) Establishing useful economic lives for depreciation purposes of property, plant and equipment*

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

**3. Taxation**

There is no charge to taxation as the company has Charitable Status CHY 16004.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**4. Deficit for the year**

In order to reconcile the deficit as per the audited accounts to the deficit as per the Health Service Executive Returns, the following adjustments in relation to FRS 102 (pension scheme transactions) have to be made.

	<b>Revenue Account with the effects of FRS 102 €</b>	<b>FRS 102 Pension Adjustment €</b>	<b>Revenue Account without the effects of FRS 102 €</b>
Pay Expenditure	(10,730,018)	7,000	(10,723,018)
Non Pay Expenditure	(2,064,276)	(30,000)	(2,094,276)
Gross Expenditure	(12,794,294)	(23,000)	(12,817,294)
Income	1,668,446	-	1,668,446
Net Expenditure	(11,125,848)	(23,000)	(11,148,848)
Approved Allocation	11,121,012	-	11,121,012
Deficit	<u>(4,836)</u>	<u>(23,000)</u>	<u>(27,836)</u>

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**5. Employees**

Number of employees

The average monthly numbers of employees during the year were:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Administration	12	12
Nursing	36	36
Care Assistants	61	50
Social Care Workers	31	29
Supervisors & Instructors	40	36
Catering & Housekeeping	6	6
Maintenance	2	2
Para - Medical Assistants	2	2
	<hr/> 190	<hr/> 173
Pensioners	45	42
	<hr/> 235	<hr/> 215

**Employment costs**

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Wages and Salaries	9,820,231	8,925,563
Social welfare costs	909,787	819,388
	<hr/> 10,730,018	<hr/> 9,744,951

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards and an overall figure for total employer pension contributions for all employees is set out below.

<b>Bands</b>	<b>Employee No's</b>
€60,000 - €70,000	7
€70,000 - €80,000	3
Over €100,000	1

**Key Management Remuneration**

The key management team for Carriglea Cáirde Services would include 5 staff (2017: 6 staff)

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Salaries paid to key management	393,068	424,240
Total	<u>393,068</u>	<u>424,240</u>

The salary of the Chief Executive Officer is €106,139 (2017:€100,864) and is included in administration costs.

<b>6. Tangible fixed assets</b>	<b>Land and buildings freehold €</b>	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost</b>				
At 1st January 2018	12,141,171	425,814	953,975	13,520,960
Additions	836,813	48,983	-	885,796
Disposals	-	(20,684)	-	(20,684)
At 31st December 2018	<u>12,977,984</u>	<u>454,113</u>	<u>953,975</u>	<u>14,386,072</u>
<b>Depreciation</b>				
At 1st January 2018	2,475,906	404,158	791,443	3,671,507
On disposals	-	(20,684)	-	(20,684)
Charge for the year	254,546	32,156	43,169	329,871
At 31st December 2018	<u>2,730,452</u>	<u>415,630</u>	<u>834,612</u>	<u>3,980,694</u>
<b>Net book values</b>				
At 31st December 2018	<u>10,247,532</u>	<u>38,483</u>	<u>119,363</u>	<u>10,405,378</u>
At 31st December 2017	<u>9,665,265</u>	<u>21,656</u>	<u>162,532</u>	<u>9,849,453</u>

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

<b>6.1. Tangible fixed assets</b>	<b>Land and buildings freehold €</b>	<b>Fixtures, fittings and equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Cost</b>				
At 1st January 2017	12,044,919	408,328	853,260	13,306,507
Additions	96,252	17,486	100,715	214,453
At 31st December 2017	12,141,171	425,814	953,975	13,520,960
<b>Depreciation</b>				
At 1st January 2017	2,235,008	388,329	747,096	3,370,433
Charge for the year	240,898	15,829	44,347	301,074
At 31st December 2017	2,475,906	404,158	791,443	3,671,507
<b>Net book values</b>				
At 31st December 2017	9,665,265	21,656	162,532	9,849,453
At 31st December 2016	9,809,911	19,999	106,164	9,936,074

<b>7. Debtors</b>	<b>2018 €</b>	<b>2017 €</b>
HSE retention	1,217,630	846,614
Prepayments and accrued income	58,353	38,746
	1,275,983	885,360

All debtors fall due within one year.

**8. Cash at Bank and in Hand**

Cash at Bank and in Hand includes the following monies held on behalf of service users:

	<b>2018 €</b>	<b>2017 €</b>
Service Users Current Account	70,737	61,826
Service Users Deposit Accounts	703,165	653,024
	773,902	714,850

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

<b>9. Creditors: amounts falling due within one year</b>	<b>2018</b> €	<b>2017</b> €
<i>Other creditors</i>		
Creditors	155,473	228,547
Service User's Ledger	773,902	714,850
Accruals	1,024,896	725,948
<i>Taxation creditors</i>		
PAYE/PRSI/USC	201,708	178,865
VAT	3,905	3,439
	<u>2,159,884</u>	<u>1,851,649</u>
<b>10. Creditors: amounts falling due after more than one year</b>	<b>2018</b> €	<b>2017</b> €
Health Service Executive Loan	<u>1,040,000</u>	<u>1,040,000</u>

***Health Service Executive Loan***

Funding in relation to the Irish Life Pension Scheme was provided by the way of a loan from the Health Service Executive. The loan will be repayable at the future date from the sale/transfer of assets if and when alternative arrangements may be necessary for the provision and management of the service.



**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**11. Pension disclosures required by FRS 102 for the 12 months ended 31st December 2018**

**Pension commitments**

The disclosures required under the arrangements within FRS 102 "Retirement Benefits" have been calculated by qualified independent actuaries. The financial assumptions used were:

	<b>31/12/18</b>	<b>31/12/17</b>
	<b>% per annum</b>	<b>% per annum</b>
Rate of increase in salaries	2.55%	2.75%
Rate of increase in pensions in payment	2.00%	2.00%
Discount rate	2.05%	2.00%
Inflation assumption	1.55%	1.75%

<b>Plan Assets</b>	<b>31/12/18</b>	<b>Value at 31/12/18 €000's</b>	<b>31/12/17</b>	<b>Value at 31/12/17 €000's</b>
Equities	28.7%	2,384	31.3%	2,698
Bonds	66.4%	5,501	64.5%	5,570
Alternatives	3.5%	289	3.6%	307
Cash/Other	1.4%	114	0.6%	56
Total market value of assets	100.00%	8,288	100.00%	8,631
<b>Present value of schemes' liabilities</b>		(6,973)		(7,155)
<b>Surplus in the scheme</b>		1,315		1,476

<b>Analysis of the amount charged to operating profit</b>	<b>12 months to 31/12/18 €000's</b>	<b>12 months to 31/12/17 €000's</b>
Current service cost	53	81
Past service cost	-	-
Total operating charge	53	81

<b>Analysis of the amount credited to other finance income</b>	<b>12 months to 31/12/18 €000's</b>	<b>12 months to 31/12/17 €000's</b>
Expected return on pension scheme assets	170	162
Interest on pension scheme liabilities	(140)	(141)
Net return	30	21

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**Analysis of amount recognised in income and expenditure account are as follows:**

	<b>12 months to 31/12/18 €000's</b>	<b>12 months to 31/12/17 €000's</b>
Actual return less expected return on pension scheme assets	(271)	119
Experience gains and losses arising on the scheme liabilities	7	203
Changes in assumptions underlying the present value of the scheme liabilities	80	117
Actuarial gain/(loss) recognised in statement of other comprehensive income	<u>(184)</u>	<u>439</u>

<b>Movement in surplus during the year</b>	<b>12 months to 31/12/18 €000's</b>	<b>12 months to 31/12/17 €000's</b>
Surplus in scheme at beginning of the year	1,476	1,050
Movement in year:		
Current service cost	(53)	(81)
Contributions - Employer	46	47
Past service costs	-	-
Settlement gain/(loss)	-	-
Other finance income	30	21
Actuarial (loss)/gain	(184)	439
Surplus in scheme at end of the year	<u>1,315</u>	<u>1,476</u>

**History of experience gains and losses**

	<b>2018</b>	<b>2017</b>
Difference between the expected and actual return on scheme assets:		
amount (Euro 'm)	271	(119)
percentage of scheme assets	3.26%	1.38%
Experience gains and losses on scheme liabilities:		
amount (Euro 'm)	(7)	(203)
percentage of the present value of the scheme liabilities	0.08%	2.36%
Total amount recognised in statement of total recognised gains and losses:		
amount (Euro 'm)	184	(439)

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

	<b>2018</b>	<b>2017</b>
	<b>€000's</b>	<b>€000's</b>
<b>Reconciliation of Plan Liabilities</b>		
Liability at start of period	7,155	7,618
Current Service cost	53	81
Interest Cost	140	141
Employee contributions	8	9
Benefits paid from the Fund	(296)	(374)
Actuarial losses/(gain)	(87)	(320)
Liability at end of period	<u>6,973</u>	<u>7,155</u>
	<b>2018</b>	<b>2017</b>
	<b>€000's</b>	<b>€000's</b>
<b>Reconciliation of Plan Assets</b>		
Market value at start of period	8,631	8,668
Expected return on assets	170	162
Company contributions	46	47
Employee contributions	8	9
Benefits paid from the fund	(296)	(374)
Asset gain	(271)	119
Market Value at end of period	<u>8,288</u>	<u>8,631</u>
Actual return on Assets	<u>(101)</u>	<u>281</u>

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**12. Restricted - Capital Reserve**

Capital Reserve represents assets, liabilities and funds transferred from Sisters of the Bon Sauveur on the 1st January 2006 on its commencement of management services. Also Capital Grants and Revenue Grants received to date.

Capital grants are amortised at the same rate that the relevant asset is depreciated.

	<b>Transfer from Bon Sauveur €</b>	<b>Revenue Funded Grants €</b>	<b>Capital Grants €</b>	<b>Total €</b>
<b>Grant Received</b>				
As at 1st January 2018	6,496,500	1,725,658	5,298,802	13,520,960
Additions	-	270,796	615,000	885,796
Assets disposed	-	(12,621)	(8,063)	(20,684)
As at 31st December 2018	6,496,500	1,983,833	5,905,739	14,386,072
<b>Amortisation</b>				
As at 1st January 2018	1,750,296	875,263	1,045,948	3,671,507
Current year	124,900	69,883	135,088	329,871
Assets disposed	-	(12,621)	(8,063)	(20,684)
As at 31st December 2018	1,875,196	932,525	1,172,973	3,980,694
<b>Net book values</b>				
As at 31st December 2018	4,621,304	1,051,308	4,732,766	10,405,378
As at 31st December 2017	4,746,204	850,395	4,252,854	9,849,453

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**13. Restricted- Fundraising**

Restricted funds of €130,000 are a donation received from the Sisters of Bon Sauveur. The Sisters of Bon Sauveur stipulated that the money may be spent on upgrading the building and facilities to help meet the changing needs of the people who receive residential services within the grounds of Carriglea.

€17,507 was raised in 2017 by the Service User's Family. The money raised may be spent on the purchase of a wheelchair accessible vehicle.

	2018 €	2017 €
Opening Balance	147,507	130,000
Donation in Kind	-	-
Donation	-	17,507
Expenditure	-	-
Closing Balance	<u>147,507</u>	<u>147,507</u>

**14. Unrestricted Reserve - Designated Funds**

Designated funds are unrestricted funds earmarked for particular purposes which are:

- i) Purchase of land and buildings.
- ii) Purchase of furniture, fixtures and equipment.
- iii) Purchase of motor vehicles.
- iv) Provision and financial assistance towards social activities and events for people who receive services from Carriglea Cáirde Services.

The movement for the year of the other reserves was:

	2018 €	2017 €
Opening Balance	1,101,065	842,926
Fundraising Income	24,872	24,975
Capital Grants	-	265,000
Fundraising Expenditure	(5,266)	(5,479)
Transfer to Capital Grants	(621,148)	(26,357)
Closing Balance	<u>499,523</u>	<u>1,101,065</u>

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**15. Reconciliation of movement in Revenue Deficit**

	2018 €	2017 €
Opening Balance as at 1st January 2018	(868,580)	(778,330)
Surplus/(Deficit) for the year without FRS 102 Adjustment (Note 4)	(27,836)	(90,250)
Cumulative Reserves as at 31st December 2018	<u>(896,416)</u>	<u>(868,580)</u>

**16. Charges and securities**

**Waterford City and County Council hold a charge over the following:**

1. All that and those dwelling house and premises situated at Rathnaskilloge, Stradbally, County Waterford being all the property described in Folio 32757F of the Register County Waterford.
2. All that property known as Care Home, White Strand, Clonea Road, Dungarvan, Co. Waterford, being the part of the property comprised in Folio 26534F of the register of freeholders County Waterford and the subject matter of a deed of transfer dated 22nd March 2013 made between Dungarvan Town Council on the one part and Carriglea Cairde Services on the other part.
3. All that and those the property situate at and known as No 80, Monksfield, Abbeyside, Dungarvan, in the County of Waterford being the property situate within Folio 41498F County Waterford.

**The Congregation of the Bon Sauveur hold a charge over the following:**

1. Lands at Carriglea, Dungarvan, Co. Waterford.

**17. Capital commitments**

Carriglea Cáirde Services has agreed to purchase a field in Carriglea, Dungarvan, Co. Waterford from the Missionary Sisters of the Gospel. The contracted price is €25,000 and the transaction will be completed in 2019.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**18. Analysis of changes in net funds**

	<b>Opening balance</b>	<b>Cash flows</b>	<b>Closing balance</b>
	<b>€</b>	<b>€</b>	<b>€</b>
Cash at bank and in hand	<u>2,386,281</u>	<u>(711,766)</u>	<u>1,674,515</u>

**19. Company Limited by Guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

**20. Accounting Periods**

The current financial statements are for a full year. The comparative financial statements are for a full year.

**Carriglea Cáirde Services**  
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements  
for the year ended 31st December 2018

**21. Details of Grant and Grant in aid payments received**

Name Grant Agency	Amount of Grant	Term of Grant	Amount of Grant Accounted for in Financial Statements	Name Grant Programme	Capital Grant if relevant	Is the grant restricted to a project or for the delivery of service
Health Service Executive	€11,121,012	2018	€11,121,012	Social Care - Intellectual Disability Services Waterford Community Care	N/A	Delivery of Service
Health Service Executive	€174,549	2018	€174,549	Rehabilitative Training - HSE Disabilities, Residential & Rehabilitative Services for HSE CHO Area 5	N/A	Delivery of Service
Health Service Executive	€20,935	2018	€20,935	Rehabilitative Training - HSE Disabilities, Residential & Rehabilitative Services for HSE CHO Area 4	N/A	Delivery of Service



**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31st December 2018**

**22. Approval of financial statements**

The board of directors approved these financial statements for issue on 13th May 2019.

**Carriglea Cáirde Services**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**For the year ended 31st December 2018**

**The following pages do not form part of the statutory audited financial statements.**

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**Carriglea Cáirde Services**  
**Income & Expenditure Account - Income**  
**For the year ended 31st December 2018**

	2018		2017	
	€	€	€	€
<b>Income</b>				
HSE Allocation	11,121,012		9,989,361	
	<u>11,121,012</u>	11,121,012	<u>9,989,361</u>	9,989,361
<b>Payroll Deductions &amp; Refunds</b>				
Superannuation	370,149		378,093	
Pension Levy	230,415		205,366	
Superannuation Refunds	17,700		17,646	
	<u>618,264</u>		<u>601,105</u>	601,105
<b>Service Users</b>				
Residential Charges	578,298		577,633	
Miscellaneous Contributions	7,606		7,443	
	<u>585,904</u>		<u>585,076</u>	585,076
<b>Other</b>				
Canteen Income	31,940		33,409	
H.S.E. Other	-		33,435	
Workshop Income	12,321		16,068	
Euroroute Cuisine Sales	188,007		195,361	
Miscellaneous	36,527		4,607	
Training Support H.S.E.	195,483		183,537	
	<u>464,278</u>		<u>466,417</u>	
		<u>12,789,458</u>		<u>11,641,959</u>

**Carriglea Cáirde Services**  
**Income & Expenditure Account - Expenditure**  
**For the year ended 31st December 2018**

	2018 €	2017 €
<b>Pay Expenditure</b>		
Administration	666,412	688,513
Fees & Sessions	175,304	165,327
Nursing	2,014,134	1,978,338
Care Assistants	2,674,222	2,188,419
Para - Medical	91,082	91,696
Social Care	1,809,866	1,620,367
Catering & Housekeeping	211,387	199,272
Maintenance	63,849	63,119
Supervisors & Instructors	1,462,564	1,332,409
Superannuation	644,411	564,103
Superannuation - FRS 17 Adjustments	7,000	34,000
Employer's Social Welfare & P.R.S.I.	909,787	819,388
	<u>10,730,018</u>	<u>9,744,951</u>

**Carriglea Cáirde Services**  
**Income & Expenditure Account - Expenditure**  
**For the year ended 31st December 2018**

	2018 €	2017 €
<b>Non - Pay Expenditure</b>		
Medicines	7,771	7,285
Medical & Surgical Equipment	38,088	45,591
Food	268,072	280,861
Euroroute Cuisine Purchases	83,357	99,679
Workshop Purchases	6,098	15,852
Heat, Power & Light	242,451	231,718
Cleaning & Washing	120,034	108,097
Furniture, Crockery & Hardware	69,743	56,529
Bedding & Clothing	24,282	24,596
Gardening & Grounds Maintenance	13,229	7,371
Transport & Travel	150,947	149,074
Superannuation - FRS 17 Adjustments	(30,000)	(21,000)
Office Equipment	5,774	2,659
Training Courses & Seminars	32,093	32,019
Training Allowance	20,393	20,194
Rent & Rates	78,503	69,314
Payments to Service Users	34,304	36,053
Insurance	32,838	48,976
Repairs & Maintenance	217,344	339,115
Health & Safety	72,861	48,489
Postage, Stationery & Advertising	43,647	42,592
Telephone	30,337	32,146
Computer Charges	36,923	22,536
Legal & Professional Fees	103,286	28,892
Audit	19,524	10,701
Bank Charges	5,727	5,666
General Expenses	36,103	31,867
HIQA Fees & Other Subscriptions	29,751	28,934
Revenue funding for asset additions	270,796	194,453
Depreciation	329,871	301,074
Amortisation on Capital Grants	(135,088)	(117,598)
Amortisation on Revenue Grants	(69,883)	(56,776)
Amortisation of Capital Account	(124,900)	(126,700)
	<u>2,064,276</u>	<u>2,000,259</u>
 Total Gross Expenditure	 <u>12,794,294</u>	 <u>11,745,210</u>

**Carriglea Cáirde Services**  
**Reconciliation of H.S.E. Income**  
**For the year ended 31st December 2018**

	2018 €	2018 €	2017	2017
Reported (Deficit)/Surplus per Income & Expenditure Account		(4,836)		(103,250)
Addback:				
Depreciation	329,871		301,074	
		329,871		301,074
Less:				
Amortisation	(329,871)		(301,074)	
FRS 102 - Pension Adjustment	(23,000)		13,000	
		(352,871)		(288,074)
Funding surplus for year		(27,836)		(90,250)

**Cumulative surplus on income & expenditure account**

	€	€
Surplus/(Deficit) as at 1st January 2018	171,419	261,669
Surplus/(Deficit) for the year ended 31st December 2018	(27,836)	(90,250)
Cumulative Surplus as at 31st December 2018	143,583	171,419