

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 2020

Carriglea Cáirde Services
(A Company Limited by Guarantee and not having a Share Capital)
For the year ended 31st December 2020

Contents

	Page
Directors and other information	1
Directors' report	2 - 6
Statement of directors' responsibilities	7
Independent auditor's report to the members	8 - 11
Income and expenditure account	12
Balance sheet	13
Statement of Changes in Funds	14
Cash flow statement	15
Notes to the financial statements including statement of accounting policies	16 - 34

Carriglea Cáirde Services
(A Company Limited by Guarantee and not having a Share Capital)
For the year ended 31st December 2020

Directors and other information

Directors	<p>Sr. Rita Higginbotham Sr. Mary Fitzgerald Margaret Browne Marie Dennehy Denis Herlihy</p>	<p>Sr. Miranda Richards Dr. Elizabeth Walsh Patrick Phelan Dr. Nan Ferrari Barry O' Brien Thomas Horgan</p>
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 2020

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

Principal activities and review of the business

Carriglea Cairde Services provides residential, day and respite services for adults with an intellectual disability in West Waterford. Services provided are primarily based in the campus in Carriglea and in Dungarvan.

A Service Level Arrangement is in place with the HSE for the provision of agreed services. The Service has a strategic and operational plan to guide it in meeting the needs of service users and the plan is available to stakeholders. Information about the Services including the strategic plan, financial statements, board membership and committees is available on the Services' website www.carrigleaservices.com.

For 2020 having in place sufficient quantities of PPE, re-configuring rosters for residential houses and day services, upgrading technology, putting in place work from home structures and interpreting and implementing best Public Health Guidance have been key priorities.

Throughout 2020, 185 people availed of services. The level of support provided varies among service users and is determined by each individual's person centred plan. Residential services were provided to 83 adults with 35% of people residing in campus based settings and 65% of people residing in houses in and around Dungarvan Town.

Day services are provided to 185 adults (including residents) from 11 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 each individual's person centred plans. In 2020 owing to Covid 19 Day Service for home based day attendees (101) was paused from March through to September 2020.

In 2020 formal day services for residents (83) were paused owing to Covid 19 as a mechanism to reduce daily contacts and associated risks for residents. Services were provided from homes through re-deployed day service staff.

Services returned on a part time basis from September onwards. The pause in Service was in line with Public Health advice and was consistent with National best practise. This has been very difficult for families and day attendees. The Services has received funding in the amount of €28k for supportive technology and not all of this was spent in 2020 and will carry over as deferred income into 2021 and will be available for service users. The Service in December 2020 received confirmation of once off funding from the HSE to recruit additional members of staff for the duration of the Pandemic in order to support the fuller re-opening of day services. This welcome development is now progressing and members of staff have now been recruited and will allow for greater day service quantum from April 2021 onwards.

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

Directors' report
for the year ended 31st December 2020

..... continued

In 2020 respite services were provided from the White Strand Respite House. In excess of 200 nights of respite was provided in 2020 which compared to over 1,000 nights in 2019. The reduced respite provision is directly attributable to the Covid 19 global pandemic resulting in the pause of respite services for a number of months and on recommencement reduced offering of respite was in place owing to physical distancing requirements. In 2020 the new respite models developed in 2019 including supports tailored to people's needs including evening only respite and weekend day respite were put on hold owing to the pandemic. Additional funds were provided by the HSE to commence individualised respite in 2020 and not all of this allocation was fully utilised owing to timing differences in recruitment. This funding will be held over for 2021 and additional respite is to be offered.

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 2020 5 new applicants for services were provided with day services. a further 3 people graduated from rehabilitative training to day services in the hub.

Carriglea Cairde Services is committed to services based on the ethos of our founders the Sisters of the Bon Sauveur and resumption of Pastoral Care Services was prioritised throughout 2020.

Throughout 2020 a number of key capital projects were completed including the upgrade of bathroom facilities in the Anne Le Roy Centre for wheelchair accessibility, the opening of a new day service in a rented building at Marquis Drive, migration from an onsite server to a private cloud and Microsoft 365, installation of a 600 meter fibre cable to bring fixed line fibre broadband to the campus at Carriglea and a number of overhead hoists were installed to support changing needs., Two motor vehicles were purchased and the treatment plant and car parking for Boherard was redeveloped.

In the context of Governance and Compliance, Carriglea Cáirde Services submitted the Service Level Arrangement, HSE Annual Compliance Statement, HSE Annual Financial Monitoring Return, the Housing Agency Regulatory Return and completed the compliance process for corporate governance with the Charities Regulator. The independent internal auditors completed and commenced further audits in 2020 including resident's funds management, governance, ICT and purchasing & procurement.

In 2020 Carriglea Cáirde Services prioritised the re-registration of designated centres with Health Information and Quality Authority and by the end of 2019 all 8 Designated Centres remain registered and relevant non-compliances are being progressed.

The current 5-year strategic plan cycle completed in 2020 and many of the initiatives set out back in 2016 have been achieved including four additional houses, residents not sharing bedrooms, residential building upgrades and community houses remaining open throughout holiday periods.

Carriglea Cáirde Services
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Directors' report
for the year ended 31st December 2020

..... continued

The Board of Directors along with management, and known input from services users, families, HSE, and members of staff developed the one-year strategic plan 2021, the objective of which was and is to ensure the Services continued in its mission in the provision of effective, quality and safe services for.

There are many challenges ahead and particularly to fund and develop new 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 remains the provision of quality and safe services for people in receipt of services and planning for people who are on the waiting list for services.

The (deficit)/surplus for the year, after taxation, amounted to €38,007 (2019 - €94,279).

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, the Directors due for retirement and available for re-election are, Marie Dennehy 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 2020

..... continued

Principal risks and uncertainties

The company operates solely in the Republic of Ireland, and therefore is not subject to currency risks. 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 Carriglea 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.

The principal and emerging risks post balance sheet are the uncertainties owing to the Covid 19 pandemic. The principal risks are set out as follows:

1. Continuity of Services - ability to provide safe services and to meet the safety & welfare requirements of residents, respite attendees and day attendees in the context of Covid 19
2. Financial risks owing to funding un-certainties as result of weakening government revenues
3. Insufficient levels of and incremental cost of Personal Protective Equipment
4. Insufficient quantum of staff in residential settings owing to increased levels of sick leave owing to members of staff contracting Covid 19 and staff training falling out of date.

These un-certainties' are mapped to strategic, business and contingency plans which has allowed the Services to make a robust assessment of the principal and emerging risks which Carriglea Cairde Services faces.

Issues to be resolved include new work patterns, review of safety statement, risk assessments, physical distancing, infection prevention and control and compliance with legislation.

There is shared goal to develop and reintroduce scheduled services in a planned, appropriate and considered manner which will optimise healthcare, safety and minimise risk.

The HSE may set out that the Services are not meeting service delivery specification on the basis that day services have not resumed and may request savings on same to be rescheduled. The Services perspective is to contend that day services members of staff are redeployed to residential settings for as long as residents receive their daily services from residential houses.

Post balance sheet events.

Other than as described in the Principal Risks and Uncertainties section in relation to Covid19, there were no significant events between the Balance Sheet date and the date of signing of the financial statements, affecting the company, which require adjustment to or disclosure in the financial statements

Carriglea Cáirde Services
(A Company Limited by Guarantee and not having a Share Capital)
For the year ended 31st December 2020

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

Denis Herlihy

6th May 2021

Director

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 2020 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 31st December 2020 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.

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.

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

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.



**John Foley FCA
For and on behalf of
M.K. Brazil,
Chartered Accountants & Statutory Auditors
O'Connell Court,
64 O'Connell Street,
Waterford.
6th May 2021**

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 2020

Income and expenditure account

	HSE Restricted Funding 2020	Fundraising Restricted Funds 2020	Designated Funds 2020	Total 2020	Total 2019
Notes	€	€	€	€	€
Income					
HSE Allocation	-	-	5,725	5,725	24,527
Deferred Income	12,602,103	-	-	12,602,103	11,641,313
Other	(73,050)	-	-	(73,050)	-
	1,457,543	-	-	1,457,543	1,501,909
	<u>13,986,596</u>	<u>-</u>	<u>5,725</u>	<u>13,992,321</u>	<u>13,167,749</u>
Pay Expenditure	(12,069,210)	-	-	(12,069,210)	(11,378,708)
Non - Pay Expenditure	(1,880,256)	-	(4,848)	(1,885,104)	(1,694,762)
	<u>37,130</u>	<u>-</u>	<u>877</u>	<u>38,007</u>	<u>94,279</u>
(Deficit)/surplus on ordinary activities before taxation					
Tax on surplus on ordinary activities	-	-	-	-	-
(Deficit)/Surplus for the financial year	<u>37,130</u>	<u>-</u>	<u>877</u>	<u>38,007</u>	<u>94,279</u>
Statement of other comprehensive income					
Actuarial (deficit)/surplus in respect of defined benefit pension scheme	532,000	-	-	532,000	(24,000)
Total comprehensive income for the year	<u>569,130</u>	<u>-</u>	<u>877</u>	<u>570,007</u>	<u>70,279</u>

The notes on pages 16 to 34 form an integral part of these financial statements.

Carriglea Cáirde Services
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Balance sheet
as at 31st December 2020

		2020		2019	
	Notes	€	€	€	€
Fixed assets					
Tangible assets	6		10,059,400		10,192,667
Current assets					
Debtors	7	964,276		827,417	
Cash at bank and in hand	8	2,668,011		2,111,225	
		3,632,287		2,938,642	
Creditors: amounts falling due within one year	9	(2,629,317)		(2,096,729)	
Net current (liabilities)/assets			1,002,970		841,913
Total assets less current liabilities			11,062,370		11,034,580
Creditors: amounts falling due after more than one year	10		(1,040,000)		(1,040,000)
Provisions for liabilities and charges	11		(98,000)		-
Accruals and deferred income	12		(73,050)		-
Net (liabilities)/assets excluding pension assets			9,851,320		9,994,580
Pension asset	13		1,880,000		1,325,000
Net assets			11,731,320		11,319,580
Reserves					
Restricted Funds					
Pension reserve	13		1,880,000		1,325,000
Capital reserve	14		10,059,400		10,192,667
Fundraising Restricted Reserve	15		122,507		147,507
HSE Funding	17		(841,325)		(855,455)
Unrestricted Funds					
Designated	16		510,738		509,861
Members' Funds			11,731,320		11,319,580

The financial statements were approved by the Board on 6th May 2021 and signed on its behalf by

Thomas Horgan

Denis Herlihy

Director

Director

The notes on pages 16 to 34 form an integral part of these financial statements.

Carriglea Cáirde Services
Statement Of Changes In Funds
For The Year Ended 31st December 2020

	Capital €	Pension Reserve €	Fundraising Restricted Funds €	Designated Funds €	HSE Restricted Funds €	Total Funds €
Balance at 1st January 2019	10,405,378	1,315,000	147,507	499,523	(896,416)	11,470,992
Surplus/(Deficit) for the Year	-	34,000	-	19,318	40,961	94,279
Actuarial (Loss)/Gain	-	(24,000)	-	-	-	(24,000)
Excess of Income over Expenditure	(212,711)	-	-	(8,980)	-	(221,691)
Balance as at 31st December 2019	<u>10,192,667</u>	<u>1,325,000</u>	<u>147,507</u>	<u>509,861</u>	<u>(855,455)</u>	<u>11,319,580</u>
Balance as at 1st January 2020	10,192,667	1,325,000	147,507	509,861	(855,455)	11,319,580
Surplus/(Deficit) for the Year	-	23,000	-	5,725	14,130	42,855
Actuarial (Loss)/Gain	-	532,000	-	-	-	532,000
Transfer of reserve	25,000	-	(25,000)	-	-	-
Excess of Income over Expenditure	(158,267)	-	-	(4,848)	-	(163,115)
Balance as at 31st December 2020	<u>10,059,400</u>	<u>1,880,000</u>	<u>122,507</u>	<u>510,738</u>	<u>(841,325)</u>	<u>11,731,320</u>

Carriglea Cáirde Services
(A Company Limited by Guarantee and not having a Share Capital)
For the year ended 31st December 2020

Cash flow statement

Notes	2020 €	2019 €
Cash inflow/(outflow) from operating activities		
(Deficit)/surplus for the year	37,130	74,961
Depreciation	356,604	346,124
(Increase)/decrease in debtors	(136,858)	448,566
Increase/(decrease) in creditors	532,586	(63,155)
Increase/(decrease) in deferred income	73,050	-
Increase/(decrease) in provisions	98,000	-
Amortisation of grants	(356,604)	(346,124)
Increase/(decrease) in designated fund	878	10,338
Provision for service cost of defined benefit pension scheme	(23,000)	(34,000)
Increase/(decrease) in Restricted Fund	(25,000)	-
Net cash inflow from operating activities	<u>556,786</u>	<u>436,710</u>
 Cash flows from financing activities	 -	 -
 Cash flows from investing activities	 -	 -
 Increase in cash equivalents	 <u>556,786</u>	 <u>436,710</u>
Movement in net funds in the year	<u>556,786</u>	<u>436,710</u>
 Cash and cash equivalents at beginning of the year	 <u>2,111,225</u>	 <u>1,674,515</u>
Cash and cash equivalents at end of the year 20	<u><u>2,668,011</u></u>	<u><u>2,111,225</u></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 2020

1. Statement of accounting policies

The financial statements of the company for the year ended 31st December 2020 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
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31st December 2020

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. Government grants

Grants received towards capital expenditure are shown as deferred income and credited to the income and expenditure account by instalments on a basis consistent with the depreciation policy of the relevant assets. Grants towards revenue expenditure are released to the Income and Expenditure account as the related expenditure is incurred.

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 2020

1.7. 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 Carriglea Cáirde Services. Accordingly, the financial statements have been prepared on a going concern basis.

1.8. 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 13.

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 2020

1.9. 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 2020

4. Deficit for the year

In order to reconcile the surplus/ 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.

	Revenue Account with the effects of FRS 102 €	FRS 102 Pension Adjustment €	Revenue Account without the effects of FRS 102 €
Pay Expenditure	(12,069,210)	(8,000)	(12,077,210)
Non Pay Expenditure	(1,880,256)	(15,000)	(1,895,256)
Gross Expenditure	(13,949,466)	(23,000)	(13,972,466)
Income	1,384,493	-	1,384,493
Net Expenditure	(12,564,973)	(23,000)	(12,587,973)
Approved Allocation	12,602,103	-	12,602,103
Surplus/(Deficit)	<u>37,130</u>	<u>(23,000)</u>	<u>14,130</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 2020

5. Employees

Number of employees

The average monthly numbers of employees during the year were:

	2020	2019
	Number	Number
Administration	11	12
Nursing	40	38
Care Assistants	78	70
Social Care Workers	30	34
Supervisors & Instructors	45	45
Catering & Housekeeping	6	4
Maintenance	2	2
Para - Medical Assistants	2	2
	<hr/> 214	<hr/> 207
Pensioners	54	46
	<hr/> 268	<hr/> 253

Employment costs

	2020	2019
	€	€
Wages and Salaries	10,999,388	10,377,602
Social welfare costs	1,069,822	1,001,106
	<hr/> 12,069,210	<hr/> 11,378,708

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.

Bands	Employee No's
€60,000 - €70,000	10
€70,000 - €80,000	3
€80,000 - €90,000	1
Over €100,000	1

Key Management Remuneration

The key management team for Carriglea Cáirde Services would include 5 staff (2019: 5 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 2020

	2020	2019
	€	€
Salaries paid to key management	391,617	382,617
Total	<u>391,617</u>	<u>382,617</u>

The salary of the Chief Executive Officer is €109,383 (2019:€107,612) and is included in administration costs.

6. Tangible fixed assets	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1st January 2020	12,999,290	497,223	947,472	14,443,985
Additions	25,000	26,858	171,479	223,337
At 31st December 2020	<u>13,024,290</u>	<u>524,081</u>	<u>1,118,951</u>	<u>14,667,322</u>
Depreciation				
At 1st January 2020	2,990,438	452,156	808,724	4,251,318
Charge for the year	259,986	39,650	56,968	356,604
At 31st December 2020	<u>3,250,424</u>	<u>491,806</u>	<u>865,692</u>	<u>4,607,922</u>
Net book values				
At 31st December 2020	<u>9,773,866</u>	<u>32,275</u>	<u>253,259</u>	<u>10,059,400</u>
At 31st December 2019	<u>10,008,852</u>	<u>45,067</u>	<u>138,748</u>	<u>10,192,667</u>

7. Debtors	2020	2019
	€	€
HSE retention	902,681	779,124
Prepayments and accrued income	61,595	48,293
	<u>964,276</u>	<u>827,417</u>

All debtors fall due within one 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 2020

8. Cash at Bank and in Hand

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

	2020	2019
	€	€
Service Users Current Account	245,661	72,616
Service Users Deposit Accounts	738,402	738,283
	<u>984,063</u>	<u>810,899</u>

9. Creditors: amounts falling due within one year

Other creditors

Creditors	232,758	177,719
Service User's Ledger	984,063	810,899
Accruals	1,181,464	897,793

Taxation creditors

PAYE/PRSI/USC	230,794	210,056
VAT	238	262
	<u>2,629,317</u>	<u>2,096,729</u>

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

	2020	2019
	€	€
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 2020

11. Provisions for liabilities and charges

Provisions

		<u>2020</u>	<u>2019</u>
		€	€
Wheelchair Accessible Vehicle	Note 1	68,000	-
Anne Le Roy Centre	Note 2	30,000	-
		<hr/> 98,000 <hr/>	<hr/> - <hr/>

Note 1

A provision of €68,000 has been made for the purchase of a wheelchair accessible minibus. The vehicle will be purchased in 2021.

Note 2

A provision of €30,000 has been made for construction works in the Anne Le Roy Centre. The works will improve wheelchair access at external doorways and throughout the building. The first phase of wheelchair accessibility works was carried out in 2020 and addressed bathroom facilities. This second phase of works will be carried out in 2021 and will address access and other requirements for wheelchair users. Once complete, the Anne Le Roy Centre will be able to meet the requirements and promote independence of wheelchair users, some of whom had to commence services at a different location due to the physical constraints of the Anne Le Roy Centre before any of these works were carried out.

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 2020

12. Accruals & Deferred Income

	<u>2020</u>	<u>2019</u>
	€	€
Grants Received	73,050	-
Utilised in Year	-	-
At 31st December 2020	<u>73,050</u>	<u>-</u>

The following are details of the grants recieved in the year:

€28,050 was included in the HSE Allocation for 2020. The funding was to be spent on ICT equipment for remote provision of day services, thus increasing the level of day services to those unable to attend on a daily basis. This was not spent in 2020 and is being carried as deferred income into 2021, when it will be spent.

€45,000 was included in the HSE Allocation for 2020. The funding was to be spent on the provision of regular respite services to an individual. To provide increased levels of respite services, extra staff needed to be recruited. There was a limit on the overall level of respite that was possible to provide within the existing headcount and while Covid-19 restrictions were in place. With additional staff recruited and available in 2021, increased levels of respite will be provided and an amount of €45,000 is treated as deferred income so the funding is aligned with when the respite services will be provided.

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 2020

13. Pension disclosures required by FRS 102 for the 12 months ended 31st December 2020

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:

	31/12/20	31/12/19
	% per annum	% per annum
Rate of increase in salaries	2.10%	2.20%
Rate of increase in pensions in payment	2.00%	2.00%
Discount rate	1.00%	1.15%
Inflation assumption	1.10%	1.20%

Plan Assets	31/12/20	Value at 31/12/20 €000's	31/12/19	Value at 31/12/19 €000's
Equities	14.0%	1,377	15.7%	1,462
Bonds	83.2%	8,176	79.6%	7,389
Property	1.2%	117	1.5%	143
Alternatives	0.9%	87	1.5%	130
Cash/Other	0.7%	67	1.7%	160
Total market value of assets	100.00%	9,824	100.00%	9,284
Present value of schemes' liabilities		(7,944)		(7,959)
Surplus in the scheme		1,880		1,325

Analysis of the amount charged to operating profit	12 months to 31/12/20 €000's	12 months to 31/12/19 €000's
Current service cost	47	50
Past service cost	-	-
Total operating charge	47	50

Analysis of the amount credited to other finance income	12 months to 31/12/20 €000's	12 months to 31/12/19 €000's
Expected return on pension scheme assets	105	168
Interest on pension scheme liabilities	(90)	(141)
Net return	15	27

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 2020

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

	12 months to 31/12/20 €000's	12 months to 31/12/19 €000's
Actual return less expected return on pension scheme assets	(679)	(1,001)
Experience gains and losses arising on the scheme liabilities	(23)	38
Changes in assumptions underlying the present value of the scheme liabilities	170	987
Actuarial gain/(loss) recognised in statement of other comprehensive income	<u>(532)</u>	<u>24</u>

	12 months to 31/12/20 €000's	12 months to 31/12/19 €000's
Movement in surplus during the year		
Surplus in scheme at beginning of the year	1,325	1,315
Movement in year:		
Current service cost	(47)	(50)
Contributions - Employer	55	57
Past service costs	-	-
Settlement gain/(loss)	-	-
Other finance income	15	27
Actuarial (loss)/gain	532	(24)
Surplus in scheme at end of the year	<u>1,880</u>	<u>1,325</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 2020

	2020	2019
	€000's	€000's
Reconciliation of Plan Liabilities		
Liability at start of period	7,959	6,973
Current Service cost	47	50
Interest Cost	90	141
Employee contributions	8	8
Benefits paid from the Fund	(307)	(238)
Actuarial losses/(gain)	147	1,025
Liability at end of period	<u>7,944</u>	<u>7,959</u>
	2020	2019
	€000's	€000's
Reconciliation of Plan Assets		
Market value at start of period	9,284	8,288
Expected return on assets	105	168
Company contributions	55	57
Employee contributions	8	8
Benefits paid from the fund	(307)	(238)
Asset gain	679	1,001
Market Value at end of period	<u>9,824</u>	<u>9,284</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 2020

14. 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.

	Transfer from Bon Sauveur €	Revenue Funded Grants €	Capital Grants €	Total €
Grant Received				
As at 1st January 2020	6,496,500	2,082,063	5,865,422	14,443,985
Additions	-	198,337	25,000	223,337
As at 31st December 2020	<u>6,496,500</u>	<u>2,280,400</u>	<u>5,890,422</u>	<u>14,667,322</u>
Amortisation				
As at 1st January 2020	2,000,096	998,600	1,252,622	4,251,318
Current year	124,900	104,055	127,649	356,604
As at 31st December 2020	<u>2,124,996</u>	<u>1,102,655</u>	<u>1,380,271</u>	<u>4,607,922</u>
Net book values				
As at 31st December 2020	<u>4,371,504</u>	<u>1,177,745</u>	<u>4,510,151</u>	<u>10,059,400</u>
As at 31st December 2019	<u>4,496,404</u>	<u>1,083,463</u>	<u>4,612,800</u>	<u>10,192,667</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 2020

15. 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. During the year €25,000 of these funds were spent leaving a balance of €105,000.

€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.

	2020 €	2019 €
Opening Balance	147,507	147,507
Donation in Kind	-	-
Donation	-	-
Expenditure	(25,000)	-
Closing Balance	<u>122,507</u>	<u>147,507</u>

16. 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:

	2020 €	2019 €
Opening Balance	509,861	499,523
Fundraising Income	5,725	24,526
Fundraising Expenditure	(4,848)	(6,505)
Transfer to Capital Grants	-	(7,683)
Closing Balance	<u>510,738</u>	<u>509,861</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 2020

17. Reconciliation of movement in Revenue Deficit

	2020	2019
	€	€
Opening Balance as at 1st January 2020	(855,455)	(896,416)
Surplus/(Deficit) for the year without FRS 102 Adjustment (Note 4)	14,130	40,961
Cumulative Reserves as at 31st December 2020	<u>(841,325)</u>	<u>(855,455)</u>

18. 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.

19. Capital commitments

The company had no capital commitments as at the year end

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 2020

20. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	<u>2,111,225</u>	<u>556,786</u>	<u>2,668,011</u>

21. Post balance sheet events

Other than as described in the Principal Risks and Uncertainties in the Directors' Report in relation to COVID-19, there were no significant events between the Balance Sheet date and the date of signing of the financial statements, affecting the company, which require adjustment to or disclosure in the financial statements.

22. 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.

23. 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 2020

24. 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	€12,602,103	2020	€11,641,313	Social Care - Intellectual Disability Services Waterford Community Care	N/A	Delivery of Service
Health Service Executive	€160,906	2020	€160,906	Rehabilitative Training - HSE Disabilities, Residential & Rehabilitative Services for HSE CHO Area 5	N/A	Delivery of Service
Health Service Executive	€45,652	2020	€45,652	Rehabilitative Training - HSE Disabilities, Residential & Rehabilitative Services for HSE CHO Area 4	N/A	Delivery of Service
Health Service Executive	€10,000	2020	€10,000	National Lottery Funding	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 2020

25. Approval of financial statements

The board of directors approved these financial statements for issue on 6th May 2021.

Carriglea Cáirde Services
(A Company Limited by Guarantee and not having a Share Capital)
For the year ended 31st December 2020

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

Carriglea Cáirde Services
Income & Expenditure Account - Income
For the year ended 31st December 2020

	2020		2019	
	€	€	€	€
Income				
HSE Allocation	12,602,103		11,641,313	
Deferred Income	(73,050)		-	
	<u>12,529,053</u>		<u>11,641,313</u>	
Payroll Deductions & Refunds				
Superannuation	440,902		393,330	
Pension Levy	154,426		180,891	
Superannuation Refunds	17,910		17,823	
	<u>613,238</u>		<u>592,044</u>	
Service Users				
Residential Charges	579,072		580,436	
Miscellaneous Contributions	2,880		8,068	
	<u>581,952</u>		<u>588,504</u>	
Other				
Canteen Income	11,065		30,187	
H.S.E. Other	10,000		-	
Workshop Income	3,315		10,047	
Euroroute Cuisine Sales	9,395		51,184	
Miscellaneous	22,020		21,296	
Training Support H.S.E.	206,558		208,647	
	<u>262,353</u>		<u>321,361</u>	
		<u>13,986,596</u>		<u>13,143,222</u>

Carriglea Cáirde Services
Income & Expenditure Account - Expenditure
For the year ended 31st December 2020

	2020 €	2019 €
Pay Expenditure		
Administration	655,398	641,633
Fees & Sessions	161,667	183,104
Nursing	2,258,965	2,079,579
Care Assistants	3,122,384	2,996,909
Para - Medical	89,816	91,276
Social Care	1,908,719	1,961,025
Catering & Housekeeping	213,188	211,985
Maintenance	48,262	58,335
Supervisors & Instructors	1,775,741	1,618,096
Superannuation	773,248	542,660
Superannuation - FRS 17 Adjustments	(8,000)	(7,000)
Employer's Social Welfare & P.R.S.I.	1,069,822	1,001,106
	<u>12,069,210</u>	<u>11,378,708</u>

Carriglea Cáirde Services
Income & Expenditure Account - Expenditure
For the year ended 31st December 2020

	2020 €	2019 €
Non - Pay Expenditure		
Medicines	6,964	6,845
Medical & Surgical Equipment	111,586	44,449
Food	270,511	302,009
Workshop Purchases	2,639	7,153
Heat, Power & Light	220,885	247,885
Cleaning & Washing	126,101	106,079
Furniture, Crockery & Hardware	35,814	52,437
Bedding & Clothing	11,739	18,116
Gardening & Grounds Maintenance	3,412	7,673
Transport & Travel	113,797	152,660
Superannuation - FRS 17 Adjustments	(15,000)	(27,000)
Office Equipment	9,736	1,752
Training Courses & Seminars	24,655	30,062
Training Allowance	13,865	18,838
Rent & Rates	82,453	86,479
Payments to Service Users	28,925	30,421
Insurance	36,129	35,298
Repairs & Maintenance	243,544	162,077
Health & Safety	40,910	40,539
Postage, Stationery & Advertising	32,544	38,427
Telephone	34,299	33,443
Computer Charges	144,191	43,245
Legal & Professional Fees	23,253	32,089
Audit	25,800	32,900
Bank Charges	3,727	5,051
General Expenses	24,920	29,540
HIQA Fees & Other Subscriptions	24,520	25,356
Revenue funding for asset additions	198,337	125,730
Depreciation	356,604	346,124
Amortisation on Capital Grants	(127,649)	(127,649)
Amortisation on Revenue Grants	(104,055)	(93,575)
Amortisation of Capital Account	(124,900)	(124,900)
	<u>1,880,256</u>	<u>1,689,553</u>
 Total Gross Expenditure	 <u>13,949,466</u>	 <u>13,068,261</u>

Carriglea Cáirde Services
Reconciliation of H.S.E. Income
For the year ended 31st December 2020

	2020 €	2020 €	2019	2019
Reported (Deficit)/Surplus per Income & Expenditure Account		37,130		74,961
Addback:				
Depreciation	356,604		346,124	
		356,604		346,124
Less:				
Amortisation	(356,604)		(346,124)	
FRS 102 - Pension Adjustment	(23,000)		(34,000)	
		(379,604)		(380,124)
Funding surplus for year		14,130		40,961
Cumulative surplus on income & expenditure account				
		€		€
Surplus/(Deficit) as at 1st January 2020		184,544		143,583
Surplus/(Deficit) for the year ended 31st December 2020		14,130		40,961
Cumulative Surplus as at 31st December 2020		198,674		184,544