

*DRAFT FINANCIAL STATEMENTS 13 July 2020*

**Community Workers CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2019**

Draft

**Candor Chartered Accountants Limited**  
**Chartered Accountants and Statutory Audit Firm**  
**Harris House**  
**IDA Business Park**  
**Tuam Road**  
**Galway**  
**H91 RK5Y**

**Company Number: 235035**

**Community Workers CLG**  
**CONTENTS**

|  | <b>Page</b> |
|--|-------------|
| Directors and Other Information                | 3           |
| Directors' Report                              | 4 - 5       |
| Directors' Responsibilities Statement          | 6           |
| Independent Auditor's Report                   | 7 - 9       |
| Income Statement                               | 10          |
| Statement of Financial Position                | 11          |
| Statement of Changes in Equity                 | 12          |
| Notes to the Financial Statements              | 13 - 16     |
| Supplementary Information on Trading Statement | 18 - 19     |

**Community Workers CLG**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Anastasia Crickley  
Jamie Gorman (Resigned 21 October 2019)  
Oonagh McArdle (Resigned 21 October 2019)  
Aine Deeley (Resigned 21 October 2019)  
Obert Mazaka  
Veronica Fay  
Siobhan McLaughlin  
Catherine Lane  
Seanie Lambe  
Valerie McFarlane  
Niamh Wogan (Appointed 21 October 2019)  
Georgina Lawlor (Appointed 21 October 2019)  
Maria Corcoran Tindell (Appointed 21 October 2019)  
Liam McGlynn

**Company Secretary**

Patricia Josephine Brennan

**Company Number**

235035

**Registered Office and Business Address**

Unit 6  
Westside Resource Centre  
Seamus Quirke Road  
Galway  
H91 C1KX  
Ireland

**Auditors**

Candor Chartered Accountants Limited  
Chartered Accountants and Statutory Audit Firm  
Harris House  
IDA Business Park  
Tuam Road  
Galway  
H91 RK5Y

**Bankers**

Bank of Ireland  
19 Eyre Square,  
Galway

## **Community Workers CLG**

### **DIRECTORS' REPORT**

for the financial year ended 31 December 2019

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

#### **Principal Activity and Review of the Business**

The company's principal activity is the promotion and support of community work as a means of intervention for social change through the operation of a national network and through the education of those involved in community development.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2019.

#### **Financial Results**

The surplus for the financial year amounted to €2,470 (2018 - €33,045).

At the end of the financial year, the company has assets of €91,633 (2018 - €84,758) and liabilities of €12,131 (2018 - €7,726). The net assets of the company have increased by €2,470.

#### **Directors and Secretary**

The directors who served throughout the financial year, except as noted, were as follows:

Anastasia Crickley  
Jamie Gorman (Resigned 21 October 2019)  
Oonagh McArdle (Resigned 21 October 2019)  
Aine Deeley (Resigned 21 October 2019)  
Obert Mazaka  
Veronica Fay  
Siobhan McLaughlin  
Catherine Lane  
Seanie Lambe  
Valerie McFarlane  
Niamh Wogan (Appointed 21 October 2019)  
Georgina Lawlor (Appointed 21 October 2019)  
Maria Corcoran Tindell (Appointed 21 October 2019)  
Liam McGlynn

The secretary who served throughout the financial year was Patricia Josephine Brennan.

In accordance with the company's constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

#### **Future Developments**

The company plans to continue its present activities. Employees are kept as fully informed as practicable about developments within the business.

#### **Post Statement of Financial Position Events**

There have been no significant events affecting the company since the financial year-end.

#### **Auditors**

The auditors, Candor Chartered Accountants Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**Community Workers CLG**  
**DIRECTORS' REPORT**

for the financial year ended 31 December 2019

**Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 6, Westside Resource Centre, Seamus Quirke Road, Galway, H91 C1KX.

**Signed on behalf of the board**

\_\_\_\_\_  
**Niamh Wogan**  
**Director**

\_\_\_\_\_  
**Georgina Lawlor**  
**Director**

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Draft

## **Community Workers CLG**

# **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2019

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and 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 readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed on behalf of the board**

\_\_\_\_\_  
**Niamh Wogan**  
**Director**

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**Georgina Lawlor**  
**Director**

**Date:** \_\_\_\_\_

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Community Workers CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Community Workers CLG ('the company') for the financial year ended 31 December 2019 which comprise the Income Statement, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

#### **Other Information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

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

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Community Workers CLG**

### **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.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

#### **Further information regarding the scope of our responsibilities as auditor**

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

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

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



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Community Workers CLG**

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

---

**GILLIAN CAROLAN**

**for and on behalf of**

**CANDOR CHARTERED ACCOUNTANTS LIMITED**

Chartered Accountants and Statutory Audit Firm

Harris House

IDA Business Park

Tuam Road

Galway

H91 RK5Y

**Date:** \_\_\_\_\_

Draft

## Community Workers CLG

### INCOME STATEMENT

for the financial year ended 31 December 2019

|                                | Notes | 2019<br>€           | 2018<br>€            |
|--------------------------------|-------|---------------------|----------------------|
| Income                         |       | 95,922              | 246,018              |
| Expenditure                    |       | (93,452)            | (212,973)            |
| Surplus for the financial year |       | <u>2,470</u>        | <u>33,045</u>        |
| Total comprehensive income     |       | <u><u>2,470</u></u> | <u><u>33,045</u></u> |

Approved by the board on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_  
Niamh Wogan  
Director

\_\_\_\_\_  
Georgina Lawlor  
Director

## Community Workers CLG

### STATEMENT OF FINANCIAL POSITION

as at 31 December 2019

|   | Notes | 2019<br>€       | 2018<br>€      |
|---|-------|-----------------|----------------|
| <b>Current Assets</b>                                 |       |                 |                |
| Cash and cash equivalents                             |       | 91,633          | 84,758         |
| <b>Creditors: Amounts falling due within one year</b> | 9     | <b>(12,131)</b> | <b>(7,726)</b> |
| <b>Net Current Assets</b>                             |       | <b>79,502</b>   | <b>77,032</b>  |
| <b>Total Assets less Current Liabilities</b>          |       | <b>79,502</b>   | <b>77,032</b>  |
| <b>Reserves</b>                                       |       |                 |                |
| Income statement                                      |       | 79,502          | 77,032         |
| <b>Equity attributable to owners of the company</b>   |       | <b>79,502</b>   | <b>77,032</b>  |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_  
Niamh Wogan  
Director

\_\_\_\_\_  
Georgina Lawlor  
Director

**Community Workers CLG**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2019

|                                | <b>Retained<br/>surplus</b> | <b>Total</b>  |
|--------------------------------|-----------------------------|---------------|
|                                | <b>€</b>                    | <b>€</b>      |
| <b>At 1 January 2018</b>       | 43,987                      | 43,987        |
| Surplus for the financial year | 33,045                      | 33,045        |
| <b>At 31 December 2018</b>     | 77,032                      | 77,032        |
| Surplus for the financial year | 2,470                       | 2,470         |
| <b>At 31 December 2019</b>     | <b>79,502</b>               | <b>79,502</b> |

Draft

# Community Workers CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

Community Workers CLG is a company limited by guarantee incorporated in the Republic of Ireland.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Income primarily comprises grant income received from State and public bodies during the year in order to meet the company's day-to-day expenditure. Where grants relating to the current period are not received until the following period, the income is accrued on the Balance Sheet. The company also receives income in relation to memberships. Accordingly, membership income is recognised when the company has entitlement to the income, certainty of receipt and the amount can be measured with sufficient reliability. In the case of income receivable by way of membership contributions, income is recognised when the membership is received into the company's bank accounts or entered into the company's accounting records.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

|                    |   |                   |
|--------------------|---|-------------------|
| Computer equipment | - | 33% Straight line |
|--------------------|---|-------------------|

The carrying values 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.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation

The company is exempt from corporation tax as it has charitable status.

### 3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

**Community Workers CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**4. GOING CONCERN**

The going concern status of the company is dependent on the continuing receipt of grants from its funding bodies; the financial statements have been prepared on the basis that the company will be funded for the foreseeable future.

**5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**6. OPERATING SURPLUS**

|  | <b>2019</b>       | 2018              |
|--|-------------------|-------------------|
|  | €                 | €                 |
| <b>Operating surplus is stated after charging/(crediting):</b> |                   |                   |
| Surplus on foreign currencies                                  | -                 | (8)               |
|  | <u>          </u> | <u>          </u> |

**7. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 2, (2018 - 3).

|                | <b>2019</b>        | 2018               |
|----------------|--------------------|--------------------|
|                | Number             | Number             |
| Administration | <u>          2</u> | <u>          3</u> |

**8. PROPERTY, PLANT AND EQUIPMENT**

|                          | <b>Computer equipment</b> | <b>Total</b>           |
|--------------------------|---------------------------|------------------------|
|                          | €                         | €                      |
| <b>Cost or Valuation</b> |                           |                        |
| At 1 January 2019        | 1,989                     | 1,989                  |
| At 31 December 2019      | <u>          1,989</u>    | <u>          1,989</u> |
| <b>Depreciation</b>      |                           |                        |
| At 1 January 2019        | 1,989                     | 1,989                  |
| At 31 December 2019      | <u>          1,989</u>    | <u>          1,989</u> |
| <b>Net book value</b>    |                           |                        |
| At 31 December 2019      | <u>          -</u>        | <u>          -</u>     |

**9. CREDITORS**

**Amounts falling due within one year**

|                 | <b>2019</b>                    | 2018                   |
|-----------------|--------------------------------|------------------------|
|                 | €                              | €                      |
| Taxation        | <b>4,175</b>                   | 4,970                  |
| Other creditors | <b>99</b>                      | 419                    |
| Accruals        | <b>2,357</b>                   | 2,337                  |
| Deferred Income | <b>5,500</b>                   | -                      |
|                 | <u>          <b>12,131</b></u> | <u>          7,726</u> |

**Community Workers CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**10. Stare Funding**

| <b>Agency</b>   | <b>Pobal</b>   |
|---|--|
| Sponsoring government department                      | Department of Rural and Community Development  |
| Grant programme                                       | Scheme to Support National Organisations in the Community and Voluntary Sector 2016 - 2019   |
| Purpose of the grant                                  | To contribute towards payroll costs for two core staffing roles and associated non-salary costs and indirect costs which will enable CWI to continue its work of supporting and promoting community work as a means of addressing poverty, social exclusion and promoting human rights in Ireland. |
| Total grant awarded                                   | 269,648  |
| Total grant received                                  | 44,919   |
| Grant taken to income in current financial statements | 44,919   |
| Grant outstanding at end of current financial year    |  |
| Grant income deferred to following period             |  |
| Term  | 1st July 2016 to 30th June 2019  |
| Received year end                                     | 31st December 2019   |
| Capital grant   | This is not a capital grant  |
| Restriction on use                                    | Payroll costs for two core staffing roles and associated non-salary costs and indirect costs   |

**Community Workers CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

| <b>Agency</b>   | <b>Pobal</b>  |
|---|---|
| Sponsoring government department                      | Department of Rural and Community Development   |
| Grant programme                                       | Scheme to Support National Organisations in the Community and Voluntary Sector 2019 - 2022  |
| Purpose of grant                                      | To fund core salary costs of two positions: National Co-ordinator and Administrator from 1st July 2019 to 30th June 2022. The positions will contribute to education & training, information provision, advocacy, networking, professional/ organisational development, specialist supports, compliance, and research and policy development. |
| Total grant awarded                                   | 269,998   |
| Total grant received                                  | 44,999  |
| Grant taken to income in current financial statements | 44,999  |
| Grant outstanding at end of current financial year    |   |
| Grant income deferred to following period             |   |
| Term  | 1st July 2019 until 30th June 2022  |
| Received year end                                     | 31st December 2019  |
| Capital grant   | This is not a capital grant   |
| Restriction of use                                    | Payroll costs fo national co-ordinator and administrator  |

**11. STATUS**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

**12. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2019.

**13. EVENTS AFTER END OF REPORTING PERIOD**

There have been no significant events affecting the company since the financial year-end.

**14. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on \_\_\_\_\_.



**COMMUNITY WORKERS CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

Draft

## Community Workers CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### TRADING STATEMENT

for the financial year ended 31 December 2019

|                          | Schedule | 2019<br>€    | 2018<br>€     |
|--------------------------|----------|--------------|---------------|
| Income                   |          | 95,922       | 246,018       |
| Gross surplus Percentage |          | 100.0%       | 100.0%        |
| Overhead expenses        | 1        | (93,452)     | (212,973)     |
| <b>Net surplus</b>       |          | <b>2,470</b> | <b>33,045</b> |

Draft

## Community Workers CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 1 : OVERHEAD EXPENSES

for the financial year ended 31 December 2019

|                                | 2019          | 2018           |
|--------------------------------|---------------|----------------|
|                                | €             | €              |
| <b>Administration Expenses</b> |               |                |
| Wages and salaries             | 60,167        | 73,332         |
| Social welfare costs           | 6,564         | 7,644          |
| Rent payable                   | 3,120         | 3,120          |
| Insurance                      | 475           | 450            |
| Stationery and software        | 590           | 2,318          |
| Postage                        | 11            | 38             |
| Publications                   | 2,512         | 338            |
| Telephone                      | 911           | 823            |
| Travelling and subsistence     | 9,429         | 7,204          |
| Bank charges                   | 280           | 306            |
| Paypal charges                 | 8             | 2,751          |
| Profit/loss on exchange        | -             | (8)            |
| General expenses               | 1,083         | 602            |
| Participant costs              | 59            | -              |
| Venue hire - meetings          | 266           | 259            |
| World conference costs         | 5,348         | 110,870        |
| Subscriptions                  | 252           | 569            |
| Auditor's remuneration         | 2,377         | 2,357          |
|                                | <u>93,452</u> | <u>212,973</u> |