

Company registration number: 352126

**Donegal Centre for Independent Living Company Limited by Guarantee**

**(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2018**

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Contents**

	<b>Page</b>
Directors and other information	1 - 2
Directors report	3 - 4
Directors responsibilities statement	5
Independent auditor's report to the members	6 - 8
Income and Expenditure Account	9
Balance sheet	10 - 11
Notes to the financial statements	12 - 19

**Donegal Centre for Independent Living CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Frank Larkin (Resigned 23/08/18) Donna Russell Andrew Martin Mc Intyre Roisin Kavanagh Kathy Gillespie (Appointed 24/05/18) Cath Waugh Lynn Ramsay (Appointed 24/05/18)(Resigned 14/03/19) Marian O'Donnell (Appointed 12/07/18)(Resigned 20/06/19)
<b>Secretary</b>	Cath Waugh
<b>Company number</b>	352126
<b>Registered office</b>	Ballymacool Letterkenny Co. Donegal
<b>Business address</b>	Ballymacool Letterkenny Co. Donegal
<b>Auditor</b>	Harvey Mc Crossan Ltd Park House Ballyraine Letterkenny Co. Donegal
<b>Bankers</b>	Bank of Ireland Market Square Letterkenny Co Donegal

**Donegal Centre for Independent Living CLG  
Company limited by guarantee**

**Directors and other information (continued)**

**Solicitors** Kieran Dillon  
Quinn Dillon & Co  
34 Lower Main Street  
Letterkenny  
Co. Donegal

**Charity Number** 20060107

**Charity Tax Exemption Number** CHY 16580

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31/12/18.

**Directors**

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

Frank Larkin (Resigned 23/08/18)  
Donna Russell  
Andrew Martin Mc Intyre  
Roisin Kavanagh  
Kathy Gillespie (Appointed 24/05/18)  
Cath Waugh  
Lynn Ramsay (Appointed 24/05/18)(Resigned 14/03/19)  
Marian O'Donnell (Appointed 12/07/18)(Resigned 20/06/19)

**Legal Status**

Donegal Centre for Independent Living Company Limited by Guarantee is a company limited by guarantee and not having a share capital, incorporated on 15/01/02, registration number 352126. The company has charitable status for taxation purposes, CHY 16580.

**Principal activities**

The principal activity of the company is the promotion and development of the concept of independent living for persons with physical and sensory disabilities. To this end, the company engages and provides training to personal assistants who in turn provide support to their leaders. The company is based at its premises at Ballymacool, Letterkenny which is a purpose built facility designed to meet both the training and administrative requirements of the company.

**Development and performance**

The company's gross income has increased slightly on last year. Expenditure has also increased. Overall the net results show a surplus of income over expenditure of €38,707.

**Principal risks and uncertainties**

The principal risk facing the company is the loss of the service contract with the HSE. The company strives to manage this risk by continuing to provide suitably trained personnel to carry out the role of personal assistants.

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Events after the end of the reporting period**

There were no significant adjusting or non adjusting post balance sheet events.

**Research and development**

The company did not engage in any research and development activity in the year ended 31/12/18.

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors report (continued)**

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office.

**Relevant audit information**


In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

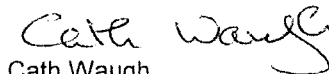
**Auditors**

The Auditors, Harvey McCrossan Ltd., Chartered Accountants, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

This report was approved by the board of directors on 27/06/19 and signed on behalf of the board by:



Roisin Kavanagh  
Director



Cath Waugh  
Director

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Directors responsibilities statement**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS102. The directors have done so on the basis that the company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime. 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 and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

**Independent auditor's report to the members of  
(A Company Limited by Guarantee and not having Share Capital)  
Donegal Centre for Independent Living CLG**

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

***Opinion***

We have audited the financial statements of Donegal Centre for Independent Living CLG (the 'company') for the financial year ended 31/12/18 which comprise the income and expenditure account, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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 31/12/18 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 prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

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

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

***Other Information***

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

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

We have nothing to report in this regard.



**Independent auditor's report to the members of  
Donegal Centre for Independent Living CLG (continued)  
(A Company Limited by Guarantee and not having Share Capital)**

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

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

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

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

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

***Matters on which we are required to report by exception***

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

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

**Respective responsibilities**

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

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

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

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

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

**Independent auditor's report to the members of  
Donegal Centre for Independent Living CLG (continued)  
(A Company Limited by Guarantee and not having Share Capital)**

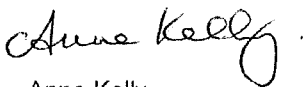
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

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

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

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



Anne Kelly

For and on behalf of  
Harvey Mc Crossan Ltd  
Chartered Accountants and Statutory Audit Firm  
Park House  
Ballyraine  
Letterkenny  
Co. Donegal

27/06/19

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Income and expenditure account**  
**Financial year ended 31/12/18**

	Note	2018 €	2017 €
<b>Income</b>	<b>6</b>	2,155,899	2,082,201
		<u>2,155,899</u>	<u>2,082,201</u>
Administrative expenses		(2,117,192)	(2,073,652)
<b>Surplus</b>		<u>38,707</u>	<u>8,549</u>
<b>Surplus before taxation</b>	<b>10</b>	<u>38,707</u>	<u>8,549</u>
Tax on surplus		-	-
<b>Surplus for the financial year</b>		<u><u>38,707</u></u>	<u><u>8,549</u></u>

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

**The notes on pages 12 to 19 form part of these financial statements.**

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet**  
**As at 31/12/18**

	Note	2018 €	€	2017 €	€
<b>Fixed assets</b>					
Tangible assets	12	443,247		471,654	
			443,247		471,654
<b>Current assets</b>					
Debtors	13	87,445		81,709	
Cash at bank and in hand		432,760		377,372	
		520,205		459,081	
<b>Creditors: amounts falling due within one year</b>	14	(64,055)		(68,045)	
<b>Net current assets</b>			456,150		391,036
<b>Total assets less current liabilities</b>			899,397		862,690
<b>Creditors: amounts falling due after more than one year</b>	15		(38,000)		(40,000)
<b>Net assets</b>			<u>861,397</u>		<u>822,690</u>
<b>Capital and reserves</b>					
Income and Expenditure account			861,397		822,690
<b>Members funds</b>			<u>861,397</u>		<u>822,690</u>

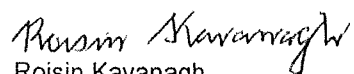
The company qualifies as a small company in accordance with Section 280A of the Companies Act 2014. The directors have prepared these statutory financial statements in accordance with the small companies regime as set down in the Companies Act 2014.

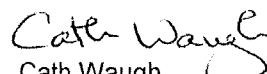
The notes on pages 12 to 19 form part of these financial statements.

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet (continued)**  
**As at 31/12/18**

These financial statements were approved by the board of directors on 27/06/19 and signed on behalf of the board by:

  
Roisin Kavanagh  
Director

  
Cath Waugh  
Director

The notes on pages 12 to 19 form part of these financial statements.

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31/12/18**

**1. General information**

The company is a company limited by guarantee, registered in Ireland, registration number 352126. The address of the registered office is Ballymacool, Letterkenny, Co. Donegal. The company is involved in the promotion and development of the concept of independent living for persons with physical and sensory disabilities.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS102. The directors have done so on the basis that the company qualifies as a small company in accordance with Section 280A of the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Income**

Income earned from Personal Assistant hours charged onwards to various bodies is recognised when the relevant services have been provided. In common with similar charitable organisations, a proportion of income is derived from fundraising activities. This income is recognised only when received in the form of assets or cash.

**Taxation**

No charge to taxation arises due to the company having obtained charitable exemption with the Revenue Commissioners. Irrecoverable Value Added Tax is expensed as incurred.

**Tangible assets**

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

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

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

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 4%	straight line
Fittings fixtures and equipment	- 12.5%	straight line
Motor vehicles	- 20%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Grants received in respect of capital expenditure are treated as a deferred credit and are amortised to the Income and Expenditure account on the same basis as the related assets are depreciated in line with ensuring the value of this right decreases in accordance with the fall in future benefits that are expected to be received. Revenue grants or grants and assistance received to fund non-capital expenditure are credited to the Income and Expenditure account in the period in which the relevant expenditure is incurred.

**Defined contribution plans**

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

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

**4. Limited by guarantee**

The company is 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.

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

**5. Going Concern**

As described in the directors' report, the company provides support services to individuals who have physical and sensory disabilities. The company's activities are largely financed by funding from the Health Service Executive. In the year to 31/12/18, the funding amounted to € 1,609,997 which equates to 75% of the company's gross income. The directors consider that this funding is vital for the company to continue as a going concern.

The directors have a reasonable expectation that the company will continue to receive an adequate level of financial support from the Health Service Executive to allow the company to continue into the future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**6. Income**

Income arises from:

	<b>Period ending 2018 €</b>	<b>Period ending 2017 €</b>
HSE Income	1,609,997	1,579,551
Direct Payments	206,191	116,785
LYIT Income	122,015	109,625
Fundraising & Events Income	3,038	4,766
Other Grants	3,000	2,800
Transport Income	2,690	3,325
DSP - CE Project Income	199,601	256,498
Room Hire & Photocopying	2,840	3,999
Office Rental	5,325	1,785
Other PA Services	882	967
Supplied Training	320	2,100
	<u>2,155,899</u>	<u>2,082,201</u>

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



**Donegal Centre for Independent Living CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

**7. HSE Income**

The company received income from the HSE during the year under the following headings:

**Name and Purpose of HSE Income**

HSE Hours - Under 66	
HSE Hours - Over 66	
HSE Hours - Under 18	
HSE Hours - Cheshire	
HSE Hours - Respite	
HSE - Community Inclusive Hub	
HSE - Donegal Personal Supports and Training	
HSE - I.D. Services	
HSE - SOAR Day Service Supports	
	<b>31/12/18</b>
	<b>€</b>

**Accounting for HSE Income**

HSE Income received	1,612,661
HSE Income pending at 31/12/18	45,027
HSE Income 2017 received during 2018	-47,691
HSE Deferred Income as at 01/01/18	12,697
HSE Deferred Income as at 31/12/18	-12,697
HSE Income taken to the Income and Expenditure account	<u>1,609,997</u>

**Funding Declaration**

Total income reflected in the financial statements for the year ended 31/12/18 amounted to €2,155,899. HSE Income accounted for 75% of the total income.

**Expenditure**

The directors consider that it is reasonable to attribute 75% of the company's overheads towards HSE related services in line with the proportion of total income.

**Donegal Centre for Independent Living CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

**8. DSP CE Project Income**

The company was engaged in a Community Employment (CE) Project, reference 371744901 to 5th October 2018 followed by Project reference 371744901/2 to 30th November 2018. The CE Income was funded by the Department of Social Protection and is accounted for as follows:

	<b>31/12/18</b>
	<b>€</b>
CE Income Received	164,547
CE Income pending at 31/12/2018	12,187
CE Income 2017 received during 2018	-9784
CE Deferred Income as at 01/01/2018	16,556
CE Income taken to the Income and Expenditure Account	<u>183,506</u>

The company ceased its participation in the CE Employment Schemes in November 2018.

**9. Staff costs**

The average number of persons employed by the company during the financial year, including the CE Scheme employees was 162 (2017: 172).

The aggregate payroll costs incurred during the financial year were:

	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Wages and salaries	1,608,442	1,538,006
Social insurance costs	150,395	140,986
Other retirement benefit costs	13,367	11,999
Other compensation - compensation for loss of office	34,100	-
	<u>1,806,304</u>	<u>1,690,991</u>

The directors performed their services on a voluntary basis and were not paid any remuneration.

There were no employees in receipt of a Gross Salary in excess of €64,813 (Grade 8 equivalent).

**Donegal Centre for Independent Living CLG**  
(A Company Limited by Guarantee and not having Share Capital)

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

**10. Surplus before tax**

Surplus is stated after charging/(crediting):

	<b>2018</b>	<b>2017</b>
	€	€
Depreciation of tangible assets	29,015	29,479
Amortisation of capital grants	(2,000)	(2,000)
	<u>          </u>	<u>          </u>

**11. Appropriations of Income and Expenditure account**

	<b>2018</b>	<b>2017</b>
	€	€
At the start of the financial year	822,690	814,141
Surplus for the financial year	38,707	8,549
<b>At the end of the financial year</b>	<b><u>861,397</u></b>	<b><u>822,690</u></b>

**12. Tangible assets**

	Freehold property	Fixtures, fittings and equipment	Motor vehicles	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 01/01/18	537,766	72,904	13,500	624,170
Additions	-	609	-	609
<b>At 31/12/18</b>	<b><u>537,766</u></b>	<b><u>73,513</u></b>	<b><u>13,500</u></b>	<b><u>624,779</u></b>
<b>Depreciation</b>				
At 01/01/18	100,186	49,631	2,700	152,517
Charge for the financial year	21,510	5,345	2,160	29,015
<b>At 31/12/18</b>	<b><u>121,696</u></b>	<b><u>54,976</u></b>	<b><u>4,860</u></b>	<b><u>181,532</u></b>
<b>Carrying amount</b>				
<b>At 31/12/18</b>	<b><u>416,070</u></b>	<b><u>18,537</u></b>	<b><u>8,640</u></b>	<b><u>443,247</u></b>
At 31/12/17	<u>437,580</u>	<u>23,273</u>	<u>10,800</u>	<u>471,653</u>

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

<b>13. Debtors</b>	<b>2018</b>	<b>2017</b>
	€	€
Trade debtors	82,578	78,220
Other debtors	1,496	150
Prepayments	3,371	3,339
	<u>87,445</u>	<u>81,709</u>

<b>14. Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	€	€
Trade creditors	1,543	851
Other creditors including tax and social insurance	48,993	54,757
Accruals	13,519	12,437
	<u>64,055</u>	<u>68,045</u>

Bank of Ireland have agreed a contingency facility with the company in an amount of €156,000 to honour the payment of a wages cycle should the need arise.

<b>15. Creditors: amounts falling due after more than one year</b>	<b>2018</b>	<b>2017</b>
	€	€
Deferred income	<u>38,000</u>	<u>40,000</u>

**Donegal Centre for Independent Living CLG**  
(A Company Limited by Guarantee and not having Share Capital)

**Notes to the financial statements (continued)**  
**Financial year ended 31/12/18**

**16. Government grants**

	<b>2018</b>	<b>2017</b>
	€	€
At the start of the financial year	40,000	42,000
Grants received or receivable	12,600	2,800
Released to Income and Expenditure account	(5,000)	(4,800)
At the end of the financial year	<u>47,600</u>	<u>40,000</u>

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

	<b>2018</b>	<b>2017</b>
	€	€
<b>Recognised in creditors:</b>		
Deferred Government Grant - Capital	38,000	40,000
Deferred Government Grant - HSE (Lottery)	<u>9,600</u>	<u>-</u>

The Capital grant refers to an amount of €50,000 which was received by the company in 2013 from the National Lottery towards the cost of the building at Ballymacool, Letterkenny. The grant is being released to the Income and Expenditure account at the same rate as the premises is being depreciated. Funding was received from Donegal County Council under the Development Fund Initiative 2018 in the sum of €3,000 to assist with delivering disability awareness training to secondary schools. This was fully utilised in accordance with the funding terms and condition at the year end. A Revenue Grant was also received from the National Lottery via the HSE of €9,600 to be used towards the cost of upskilling staff in the area of Health Care Skills. The related expenditure had not been incurred at the year end and hence the full amount is deferred.

**17. Events after the end of the reporting period**

There were no significant adjusting or non-adjusting post balance sheet events.

**18. Ethical standards**

In common with many other entities of our size and nature, we use our auditors to assist in the preparation of financial statements and to prepare and submit returns to the Companies Registration Office.

**19. Approval of financial statements**

The board of directors approved these financial statements for issue on 27 June 2019.

**Donegal Centre for Independent Living CLG  
(A Company Limited by Guarantee and not having Share Capital)**

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

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed income and expenditure account (continued)**  
**Financial year ended 31/12/18**

	2018	2017
	€	€
<b>Income</b>		
HSE Income	1,609,997	1,579,551
Direct Payments	206,191	116,785
LYIT Income	122,015	109,625
Fundraising & Events a/c	3,038	4,766
Other Funding	3,000	2,800
Transport Income	2,690	3,325
DSP - CE Project Income	199,601	256,498
Room Hire & Photocopying	2,840	3,999
Office Rental	5,325	1,785
Other PA Services	882	967
Supplied Training	320	2,100
	<u>2,155,899</u>	<u>2,082,201</u>
	2,155,899	2,082,201
	100.0%	100.0%
<b>Expenditure</b>		
Administrative expenses	(2,117,192)	(2,073,652)
	<u>(2,117,192)</u>	<u>(2,073,652)</u>
	(2,117,192)	(2,073,652)
<b>Surplus</b>	38,707	8,549
<b>Surplus before taxation</b>	<u>38,707</u>	<u>8,549</u>

**Donegal Centre for Independent Living CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed Income and Expenditure account**  
**Financial year ended 31/12/18**

	2018	2017
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
Personal Assistants - Wages and salaries	1,350,648	1,309,217
Redundancy Payments	34,100	-
Core Staff - Wages and Salaries	223,494	216,597
Project Staff - Wages and Salaries	34,300	12,192
Employer's PRSI - Personal Assistants	124,718	117,118
Employer PRSI - Core Staff	21,971	22,674
Employer PRSI - Project Staff	3,706	1,194
Staff pension costs - defined contribution	13,367	11,999
Other Personal Assistant Costs	-	3,394
Course fees & training costs	27,143	39,180
Rates	303	501
Insurance	11,251	9,814
Light and heat	4,465	3,783
Security and maintenance	3,841	4,283
Protective Clothing	1,509	1,438
Printing, postage and stationery	5,909	7,129
Advertising	215	-
Telephone	2,163	1,639
Computer & Database costs	7,670	4,708
Motor Van Expenses	3,666	2,704
Travel expenses	4,171	6,597
Fundraising & Events Expenses	3,148	2,893
Consultancy fees	1,010	2,215
Auditors remuneration	3,956	3,710
Bank charges	475	501
Bike to Work Expenses	654	1,850
CE Project Expenditure	199,603	256,498
General expenses	1,537	1,761
Schools Awareness Project Expenses	1,184	-
Amortisation of Grants	2,000	2,000
Depreciation of tangible assets	29,015	29,479
Gain/loss on disposal of tangible assets	-	584
	<u>2,117,192</u>	<u>2,073,652</u>