

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 2019**

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

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

**Directors and other information**

<b>Directors</b>	Donna Russell Roisin Kavanagh Kathy Gillespie Cath Waugh Marian O'Donnell (Resigned 20/06/19, Reappointed 12/09/2019)
<b>Secretary</b>	Roisin Kavanagh
<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  Ireland State Savings An Post GPO Dublin 1

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**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 Company Limited by Guarantee  
(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 31/12/19.

**Directors**

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

Donna Russell  
Roisin Kavanagh  
Kathy Gillespie  
Cath Waugh  
Marian O'Donnell Resigned 20/06/19, Reappointed 12/09/19

**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 on last year. Expenditure has decreased and this is primarily because of the discontinuation of the Community Employment Scheme. Overall the net results show a surplus of income over expenditure of €324,764.

**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 31/12/19.

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**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 18/06/20 and signed on behalf of the board by:

*Roisin Kavanagh*  
Roisin Kavanagh  
Director  
25/6/20

Marian O'Donnell  
Director

*Marian O'Donnell*  
25/06/20

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

**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 31/12/19 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 31/12/19 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 Company Limited by Guarantee (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 Company Limited by Guarantee (continued)  
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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

18/06/20

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

**Income and expenditure account  
Financial year ended 31/12/19**

	Note	2019 €	2018 €
<b>Income</b>	6	2,238,435	2,155,899
		<u>2,238,435</u>	<u>2,155,899</u>
Administrative expenses		(1,913,671)	(2,117,192)
<b>Surplus</b>		<u>324,764</u>	<u>38,707</u>
<b>Surplus before taxation</b>	10	<u>324,764</u>	<u>38,707</u>
Tax on surplus		-	-
<b>Surplus for the financial year</b>		<u><u>324,764</u></u>	<u><u>38,707</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 Company Limited by Guarantee  
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**Balance sheet  
As at 31/12/19**

	Note	2019 €	€	2018 €	€
<b>Fixed assets</b>					
Tangible assets	12	417,107		443,247	
			417,107		443,247
<b>Current assets</b>					
Debtors	13	128,434		87,445	
Cash at bank and in hand		756,826		432,760	
		885,260		520,205	
<b>Creditors: amounts falling due within one year</b>	14	(80,206)		(64,055)	
<b>Net current assets</b>			805,054		456,150
<b>Total assets less current liabilities</b>			1,222,161		899,397
<b>Creditors: amounts falling due after more than one year</b>	15		(36,000)		(38,000)
<b>Net assets</b>			1,186,161		861,397
<b>Capital and reserves</b>					
Income and Expenditure account			1,186,161		861,397
<b>Members funds</b>			1,186,161		861,397

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 Company Limited by Guarantee  
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**Balance sheet (continued)  
As at 31/12/19**

These financial statements were approved by the board of directors on 18/06/20 and signed on behalf of the board by:

Roisin Kavanagh  
Director

*Roisin Kavanagh*  
25/6/20.

Marian O'Donnell  
Director

*Marian O'Donnell*  
25/06/20.

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

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

**Notes to the financial statements  
Financial year ended 31/12/19**

**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 in respect of Personal Assistant hours charged onwards to various bodies is recognised when the relevant services have been provided. In common with similar charitable organisations, a small 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 Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

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

**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

**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 31/12/19, the funding amounted to € 1,891,604 which equates to 85% 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 2019 €</b>	Period ending 2018 €
HSE Income	1,891,604	1,609,997
Direct Payments	195,054	206,191
LYIT Income	116,826	122,015
Fundraising & Events Income	2,710	3,038
Other Grants	7,600	3,000
Transport Income	2,195	2,690
DEASP - CE Project Income	-	199,601
Room Hire & Photocopying	6,400	2,840
Office Rental	10,812	5,325
Other PA Services	1,623	882
Supplied Training	160	320
DEASP - Illness Benefit	3,451	-
	<u>2,238,435</u>	<u>2,155,899</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 Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

**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's	
HSE Hours - Older Persons Services	
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>31/12/19</b>
	<b>€</b>

**Accounting for HSE Income**

HSE Income received re 2019 Services	1,561,825
HSE Income received re undercharge previous years	275,687
HSE Income pending at 31/12/19	99,119
HSE Income 2018 received during 2019	-45,027
HSE Deferred Income as at 01/01/19	12,697
HSE Deferred Income as at 31/12/19	-12,697
HSE Income taken to the Income and Expenditure account	<u>1,891,604</u>

**Funding Declaration**

Total income reflected in the financial statements for the year ended 31/12/19 amounted to €2,238,435. HSE Income accounted for 85% of the total income.

**Expenditure**

The directors consider that it is reasonable to attribute 82% of the company's overheads towards HSE related services in line with the proportion of total income directly attributable to the HSE for 2019.

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

**8. DEASP CE Project Income**

The company ceased its participation in Community Employment (CE) Schemes in November 2018.

**9. Staff costs**

The average number of persons employed by the company during the financial year was 130 (2018: 162, including CE Participants and Supervisors).

The aggregate payroll costs incurred during the financial year were:

	<b>2019</b>	2018
	€	€
Wages and salaries	1,629,333	1,608,442
Social insurance costs	155,941	150,395
Other retirement benefit costs	8,504	13,367
Other compensation - compensation for loss of office	3,521	34,100
	<u>1,797,299</u>	<u>1,806,304</u>

The directors performed their services on a voluntary basis and were not paid any remuneration apart from reimbursements for expenses incurred in relation to the company.

There were no employees in receipt of a Gross Salary in excess of €68,310 (Grade 8 equivalent).

**10. Surplus before tax**

Surplus is stated after charging/(crediting):

	<b>2019</b>	2018
	€	€
Depreciation of tangible assets	28,932	29,015
Amortisation of capital grants	<u>(2,000)</u>	<u>(2,000)</u>

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

	<b>2019</b>	2018
	€	€
At the start of the financial year	861,397	822,690
Surplus for the financial year	<u>324,764</u>	<u>38,707</u>
<b>At the end of the financial year</b>	<u><u>1,186,161</u></u>	<u><u>861,397</u></u>

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

**12. Tangible assets**

	Freehold property €	Fixtures, fittings and equipment €	Motor vehicles €	<b>Total</b> €
<b>Cost</b>				
At 01/01/19	537,766	73,513	13,500	624,779
Additions	-	2,792	-	2,792
<b>At 31/12/19</b>	<u>537,766</u>	<u>76,305</u>	<u>13,500</u>	<u>627,571</u>
<b>Depreciation</b>				
At 01/01/19	121,696	54,976	4,860	181,532
Charge for the financial year	21,510	5,694	1,728	28,932
<b>At 31/12/19</b>	<u>143,206</u>	<u>60,670</u>	<u>6,588</u>	<u>210,464</u>
<b>Carrying amount</b>				
<b>At 31/12/19</b>	<u>394,560</u>	<u>15,635</u>	<u>6,912</u>	<u>417,107</u>
At 31/12/18	<u>416,070</u>	<u>18,537</u>	<u>8,640</u>	<u>443,247</u>

**13. Debtors**

	<b>2019</b> €	2018 €
Trade debtors	123,601	82,578
Other debtors	860	1,496
Prepayments	3,973	3,371
	<u>128,434</u>	<u>87,445</u>

**14. Creditors: amounts falling due within one year**

	<b>2019</b> €	2018 €
Trade creditors	5,683	1,543
Other creditors including tax and social insurance and Deferred Income	49,977	48,993
Accruals	24,546	13,519
	<u>80,206</u>	<u>64,055</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.

**Donegal Centre for Independent Living Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

**15. Creditors: amounts falling due after more than one year**

	2019	2018
	€	€
Deferred income	36,000	38,000
	<u>36,000</u>	<u>38,000</u>

**16. Government grants**

	2019	2018
	€	€
At the start of the financial year	47,600	40,000
Grants received or receivable	3,000	12,600
Released to Income and Expenditure account	(9,600)	(5,000)
At the end of the financial year	<u>41,000</u>	<u>47,600</u>

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

	2019	2018
	€	€
<b>Recognised in creditors:</b>		
<u>Deferred government grants due within one year</u>		
Deferred Government Grant - HSE (Lottery)	5,000	9,600
<u>Deferred government grants due in greater than one year</u>		
Deferred Government Grant - Capital	36,000	38,000
	<u>41,000</u>	<u>47,600</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 2019 in the sum of €3,000 to assist with delivering Music and Craic Workshops to Leaders and to support the provision of the Accessible Transport Service. This was fully utilised in accordance with the funding terms and conditions at the year end. A Revenue Grant was also received from the National Lottery via the HSE of €9,600 in 2018 to be used towards the cost of upskilling staff in the area of Health Care Skills. An amount of €4,600 of this expenditure had been incurred at the year end with the balance treated as deferred income.

**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.

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

**Notes to the financial statements (continued)  
Financial year ended 31/12/19**

**19. Approval of financial statements**

The board of directors approved these financial statements for issue on 18 June 2020.

**Donegal Centre for Independent Living Company Limited by Guarantee  
(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 31/12/19**

	2019	2018
	€	€
<b>Income</b>		
HSE Income	1,891,604	1,609,997
Direct Payments	195,054	206,191
LYIT Income	116,826	122,015
Fundraising & Events a/c	2,710	3,038
Other Funding	7,600	3,000
Transport Income	2,195	2,690
DSP - CE Project Income	-	199,601
Social Welfare Maternity & Sick Pay Refunds	3,451	-
Room Hire & Photocopying	6,400	2,840
Office Rental	10,812	5,325
Other PA Services	1,623	882
Supplied Training	160	320
	<u>2,238,435</u>	<u>2,155,899</u>
	<u>2,238,435</u>	<u>2,155,899</u>
	100.0%	100.0%
<b>Expenditure</b>		
Administrative expenses	(1,913,671)	(2,117,192)
	<u>(1,913,671)</u>	<u>(2,117,192)</u>
<b>Surplus</b>	324,764	38,707
<b>Surplus before taxation</b>	<u>324,764</u>	<u>38,707</u>

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

**Detailed Income and Expenditure account**  
**Financial year ended 31/12/19**

	2019	2018
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
Personal Assistants - Wages and salaries	1,352,465	1,350,648
Redundancy Payments	3,521	34,100
Core Staff - Wages and Salaries	237,696	223,494
Project Staff - Wages and Salaries	39,172	34,300
Employer's PRSI - Personal Assistants	126,947	124,718
Employer PRSI - Core Staff	24,769	21,971
Employer PRSI - Project Staff	4,225	3,706
Staff pension costs - defined contribution	8,504	13,367
Course fees & training costs	8,418	27,143
Rates	359	303
Insurance	13,471	11,251
Light and heat	5,338	4,465
Security and maintenance	8,135	3,841
Protective Clothing	1,652	1,509
Printing, postage and stationery	6,059	5,909
Advertising	1,153	215
Telephone	2,275	2,163
Computer & Database costs	11,127	7,670
Motor Van Expenses	3,824	3,666
Travel expenses	5,032	4,171
Fundraising & Events Expenses	6,989	3,148
Consultancy fees	3,207	1,010
Auditors remuneration	4,264	3,956
Bank charges	406	475
Bike to Work Expenses	-	654
CE Project Expenditure	121	199,603
General expenses	2,376	1,537
Project Co-ordination Expenses	3,917	-
Schools Awareness Project Expenses	617	1,184
Members Opportunity Fund Expenses	700	-
Amortisation of Grants	(2,000)	(2,000)
Depreciation of tangible assets	28,932	29,015
	<u>1,913,671</u>	<u>2,117,192</u>