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Company registration number: 408682

Aballe Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)
Financial statements
for the financial year ended 31 August 2019

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Abaille Autism Support CLG
Company limited by guarantee

Directors and other information

Directors

Miriam Corboy
Mark O'Connor
Richard O'Carroll
Ann-Marie Lynch
Sarah Farrelly
Martin Corboy

Secretary

Martin Corboy

Company registration number

408682

Charity registration Number

20052232

Charity Revenue Number

15264

Registered office

ABAILLE Autism Support Limited
Nannies
Keenan's Cross
Togher Co. Louth

Business address

37 Watson Lodge
Ballymakenny Road
Drogheda Co. Louth

Auditor

Mc Evoy Craig
10 Dublin Road
Drogheda Co. Louth.

Bankers

AIB Bank
Dyer Street
Drogheda
Co. Louth

Solicitors

Fiach McHugh
McKeever Taylor
35 Laurence Street
Drogheda
Co. Louth

Directors report

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 August 2019

The Directors present their report together with audited financial statements for the year ended 31 August 2019. This report incorporates statutory requirements as outlined in the Companies Act 2014 and that contained in the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Republic of Ireland (FRS102) (effective 1 January 2015). The Charity SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities.

Charities Purpose

To provide centres for education, training and support of the highest standards for people with autism. To act as a support group and provide information and understanding of lifelong education for children with autism in Louth and Meath. To provide a support group for families of people with autism.

Charities Objectives

To support and provide centres for education, training and youth club service and support of the highest standards for people with Autism. To act as a support group and provide information and understanding of autism. To raise funds to advance lifelong education for children with Autism in Louth & Meath.

Charities Activities

"The activities carried out include supporting Drogheda ABACAS School for Children with Autism and Complex Needs, Managing our four weekly youth clubs for children with autism, running training courses for parents, staff and carers, advocacy on individual cases and larger issues with the HSE, NCSE, Dept. of Education and Dept. of Social Protection, running monthly support groups, sibling workshops, running July Provision and Summer Camps, local and national media awareness raising, updating of our Website and Facebook pages, information and help phone line and fundraising and grant applications for all of the above"

Legal Status

Abaille Autism Support CLG is a company limited by guarantee, not having a share capital incorporated in Ireland in September 2005 under the Companies Act 2014, company registered number CRO 408682. The liability of members is limited.

Achievements and performance

This was another busy year for Autism Support Louth&Meath. We continued to grow and expand our youth clubs with 70 members by the end of the year over four different groups. In total there were 160 separate youth club sessions as well as a 7 week summer camp and 8 day long outings. We continued with our Drama group and expanded the music area working on group instruments and also a number of Drumming workshops.

Our Training and Information activities also continued to expand and we were successful in our application to the Dormant Accounts Fund for a large information and Training for Carers project which started towards the end of this year and will complete next year.

One of our major projects this year was to start the development of our 'Going on a Bear Hunt@' themed Sensory Garden through the reclamation of a waste area. With the support of parents and supporters and

Aballe Autism Support CLG

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21 grants this large project was successfully started in summer 2019.

We held a number of successful fundraising events such as the Valentine Ball, Flag Day, M&S Bag Pack as well as many individuals fundraising for us with sponsored and other events.

We entered the Coca-Cola Thank You Fund and were successful in winning one of the major awards of £10000. We also entered the National Lottery Good Causes Competition and were successful in winning the local and regional heats in the youth sector. Our most important measure of success is in the feedback from our youth club members and families. One of our long standing youth club members spoke at the Valentine Ball and said "that secondary school was hard and lonely but she always knew she had Club and her friends on Saturdays and that's what got her through it".

Financial review and results

The results for the year to 31 August 2019 on Page 12 were considered satisfactory by the board. There was a surplus of €16,962 for 2019 compared to a loss of (€7,161) in 2018. At the end of the year the companies Reserves were €121,333 (€104,371 in 2018)

Corporate Governance

The Board are committed to maintaining the highest standard of Corporate Governance and they believe that this is a key element in ensuring the proper operation of the Company's activities.

They believe that the Company should comply with the basic principles of Corporate Governance as outlined in the voluntary Code for the Charity sector as well as the relevant sections of the Charities Act 2019.

An effective Board and competent CEO head the Company. The board provides leadership, set strategy and ensure control. It comprises of Non-Executive Directors who are drawn from diverse backgrounds and bring to the Board significant expertise and decision-making skills

There is a clear division of responsibility at the company with the Board retaining control of major decisions under a formal schedule of matters reserved to the Board for decision, with the CEO responsible for implementing strategy and policy decisions within the authorities delegated by the Board.

On appointment the board receive briefing and comprehensive documents designed to familiarise them with the Company's operations, management and governance. They are provided with regular information for all aspects of the organisation. The board meet three to four times during the year and an AGM is held once a year.

Internal Controls

The Directors acknowledge their overall responsibility for the Company's systems of internal control and for reviewing its effectiveness. They have delegated responsibility for the implementation of these procedures to the CEO.

Budget controls

A detailed budget is prepared annually and approved by the board. On a Quarterly basis actual results and outcomes are compared against the budget to ensure, alignment with plan; tight budgetary control and value for money.

Future developments

The directors are not planning to make any changes to the nature of the business in the foreseeable future

Pension

The company provides a PRSA (Personal Retirement Savings Account) pension scheme for staff which is managed by AIB There is no contribution provided by the company. All pension deductions are paid promptly to the fund manager and annual statement are provided to members.

Political donations

The Company did not make any political donations during the financial period.

Dividend and retention

The Company is precluded by its Memorandum of Association from paying dividends either as part of normal operations or on a distribution of its assets in the event of a winding-up.

Environment

The company has an environmental policy which follows the Green School programme and they recycle carefully where possible.

Health and safety at Work

It is the policy of the company to ensure the health and welfare of employees and clients, by maintaining a safe place and system of work. They have a Health and safety policy which is based on the requirements of employment legislation, including the Safety, Health and Welfare at Work Act 2005.

Relevant Policies

The company adheres to the Children's First Policy and they also have policies for Child Protection, Vulnerable adults, Data Protection, Grievance in the workplace and Conditions of employment for staff.

Management and Staff

We acknowledge with appreciation the committed work of our staff and volunteers. Our continuing success and achievement is due to their professionalism, dedication and contribution.

Events since the end of the financial year

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

Auditors comments on impact of COVID-19 on the charity and their opinion on the going concern ability of the charity:

Abaille have designed and implemented a COVID-19 response plan. They have resumed the provision of services which have been adapted to comply with the government guidelines. In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Abaille's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 kept at 37 Matson Lodge, Drogheda, Co. Louth....

Relevant audit information

Aballe Autism Support CLG
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 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.

This report was approved by the board of directors on and signed on behalf of the board by:

Miriam Corboy
 Miriam Corboy
 Director

Richard O'Carroll
 Richard O'Carroll
 Director

**Aballe Autism Support 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. 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 profit or loss 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 profit or loss of the company to be determined with reasonable accuracy, and 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
Abaille Autism Support CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Abaille Autism Support CLG (the 'company') for the financial year ended 31/08/19 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/08/19 and of its profit 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; 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 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

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Abaille's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 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.

Independent auditor's report to the members of Aballe Autism Support CLG (continued)

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.

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.

Gail McEvoy (Senior Statutory Auditor)

For and on behalf of

Mc Evoy Craig

Certified Public Accountants

10 Dublin Road

Drogheda

Co. Louth.

Aballe Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)
Statement of financial activities including income and expenditure account
for the year ended 31 August 2019

	2019	2018	€
Total Income	209,075	187,380	€
Total Expenditure	(192,118)	(194,681)	€
Net (Expenditure/Income)	16,957	(7,301)	€
Other interest receivable and similar income	5	140	€
Net movement in funds	16,962	(7,161)	€
Taxation	-	-	€
Net movement in funds	16,962	(7,161)	€
Total funds brought forward	104,371	111,532	€
Total funds carried forward	121,333	104,371	€

All the activities of the company are from continuing operations.

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

Abaille Autism Support CLG
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Balance Sheet
 As at 31 August 2019

	Note	2019	2018	€
Current assets:				
Debtors and prepayments		57,521	51,459	
Cash at bank	11	101,232	61,820	
Total current assets		<u>158,753</u>	<u>113,279</u>	
Current liabilities:				
Creditors: amounts falling due within one year		(37,420)	(8,908)	
Deferred income	12			
Net current assets		<u>121,333</u>	<u>104,371</u>	
Net assets				
Net assets		<u>121,333</u>	<u>104,371</u>	
Total funds of the charity				
Accumulated surplus	10	121,333	104,371	
Total charity funds		<u>121,333</u>	<u>104,371</u>	

These financial statements were approved by the board of directors on 8/8/2019 and signed on behalf of the board by:

 Richard O'Carroll Director	 Miriam Corboy Director
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Abalie Autism Support CLG
 (A Company Limited by Guarantee and not having Share Capital)

Cash flow statement
 for the year ended 31 August 2019

	2019	2018
	€	€
Cash flows from operating activities		
Net income for the year as per the statement of financial activities	16,962	(7,161)
<i>Adjustments for:</i>		
Other interest receivable and similar income	-	955
Accrued expenses/(income)	(5)	(140)
Changes in:		
Trade and other debtors	(6,062)	(1,057)
Trade and other creditors	28,512	2,042
Cash generated from operations	39,407	(5,361)
Interest received	5	140
Net cash used in operating activities	39,412	(5,221)
Net increase/(decrease) in cash and cash equivalents	39,412	(5,221)
Cash and cash equivalents at beginning of financial year	61,820	67,041
Cash and cash equivalents at end of financial year	101,232	61,820

Abaille Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)
Notes to the financial statements
Financial year ended 31/08/19

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is ABAILLÉ Autism Support Limited, Nannies, Keenan's Cross, Toghra, Co. Louth.

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'.

3. Accounting policies and measure 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.

Incoming resources
Income from donations, fundraising and miscellaneous income is recognised when received.

Taxation

As a result of the Company's charitable status, no charge to taxation arises under the provisions of Section 207 of the TCA 1997.

**Aballe Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31/08/19**

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.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments
A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €2.

Aballe Autism Support CLG
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Notes to the financial statements (continued)
Financial year ended 31/08/19

5. Income

Grants and Donations by Donors		State Grants	
	2019	2018	€
Health Services Executive	39,000	40,151	
Department of Education and Skills	43,536	33,258	
Department of Transport, Tourism and Sport	2,799	0	
Dormant Funds DRCD (Pobal)	10,891	0	
Louth County Council	2,700	1,800	
Louth Meath Education and Training Board	1,560	5,800	
Community Foundation of Ireland	0	1,000	
Total	100,486	82,009	
Donations			
General	27,077	23,366	
Total	27,077	23,366	
Self-Generated Income			
Fundraising	69,023	51,131	
Youth Club & Sibshop	6,826	4,795	
Other Income	5,663	26,079	
Total	81,512	82,005	
Total Income	209,075	187,380	

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Notes to the financial statements (continued)
Financial year ended 31/08/19

	2019	2018
Income split restricted and unrestricted		
State grants – restricted	43,536	33,258
State grants – unrestricted	56,950	48,751
Donations – restricted	0	0
Donations – unrestricted	27,077	23,366
Self-generated – unrestricted	81,512	82,005
Total	209,075	187,380
Expenditure		
Expenditure on charitable activities (note A)	178,260	182,605
Total expenditure	192,118	194,681
Note A: Included in expenditure on charitable activities are payroll costs of €146,384 (2018: €148,641). The resources expended on charitable activities are set out below. Such costs include the direct costs of the charitable activities together with those support costs incurred that enable these activities to be undertaken. The charities' purpose is fulfilled in one activity.		
Activity/Program costs		
Support	169,678	172,192
Governance	5,753	7,593
Total	178,260	182,605
Expenditure split restricted and unrestricted		
Expenditure on charitable activities – Restricted	43,536	33,258
Expenditure on charitable activities – Unrestricted	134,724	149,347
Total	178,260	182,605

Aballe Autism Support CLG
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Notes to the financial statements (continued)
Financial year ended 31/08/19

	2019	2018
Total	<u>178,260</u>	<u>182,605</u>
7. Statutory and other information		
Fees payable for the audit of the financial statements	€ 2,829	€ 2,800
8. Staff costs		
The average number of persons employed by the company during the financial year was as follows:		
Administrative	Number 1	Number 1
Provision of Services	Number 9	Number 8
The aggregate payroll costs incurred during the financial year were:		
Wages and salaries	€ 100,342	€ 101,614
Social insurance costs	9,459	9,913
	<u>109,801</u>	<u>111,527</u>
There is no employee paid over €50,000. There is no salary paid to the Directors of the company.		
9. Other interest receivable and similar income		
Bank Interest Receivable	€ 5	€ 140

Abalie Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)
Notes to the financial statements (continued)
Financial year ended 31/08/19

10. Accumulated surplus

	Opening balance
	Net movement in funds
	Closing balance

	2019	2018
	€	€
	104,371	111,532
	16,962	(7,161)
	<u>121,333</u>	<u>104,371</u>

11.	Debtors				
	Other debtors				
		2019	2018		
		€	€		
		57,521	51,459		
		<u> </u>	<u> </u>		
12.	Creditors: amounts falling due within one year				
	Tax and social insurance: PAYE and social welfare Accruals				
		2019	2018		
		€	€		
		7,174	6,108		
		2,800	2,800		
		9,974	8,908		
		<u> </u>	<u> </u>		
13.	Deferred income				
	The Charity received grants during the year that were partially deferred to future periods in accordance with the terms of the grant received.				
	Deferred income (Pobal)				
		2019	2018		
		€	€		
		27,446	0		
		<u> </u>	<u> </u>		
14.	Analysis of Expenditure				
	Analysis by Expense category				
	Staffing				
	Out Source staff				
	Room/Hall Hire				
	Reflexology				
	Equipment - Sports, Books, toys etc.				
	Programs - Senory Garden, Outtings				
	Cleaning & Maintenance				
	Insurance				
	IT & Website				
	SOC TK Talks				
	Stationery, Print & Post				
		31/08/19	31/08/18		
		€	€		
		109,829	111,527		
		40,081	37,414		
		12,699	10,935		
		4,165	6,210		
		3,217	3,399		
		3,668	6,657		
		1,404	2,923		
		2,722	1,433		
		2,362	3,811		
		1,200	0		
		1,158	1,344		

Abaille Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31/08/19

	31/08/19	31/08/18
Miscellaneous	4,655	5,612
Audit Fees	2,829	2,800
Professional Fees	200	240
Travel	1,103	580
Bank Charges	826	-204
	<u>192,118</u>	<u>194,681</u>

Analysis of the programs within the Activity of Abaille

	31/08/19	31/08/18
July Provision	€ 53,256	41,314
Ireland Direct Payment Support	0	14,169
Youth Clubs	55,572	58,431
ABACAS	31,157	36,836
Fundraising	24,220	22,174
Hub	901	878
Sibshops	2,029	1,617
Training	4,533	3,513
Advocacy, Awareness & Support	6,472	15,749
Dormant Grant	8,685	0
Sports Grant	2,946	0
Louth CC Grants	2,347	0

15. Events after the end of the reporting period:

Since the year end the world economy has been particularly affected by the Covid-19 global pandemic. Whilst there remains a degree of uncertainty over final impact of the virus, the directors are confident there will be no significant effect on the assets, liabilities or continued going concern of the Company.

**Aballe Autism Support CLG
(A Company Limited by Guarantee and not having Share Capital)**

Notes to the financial statements (continued)

Financial year ended 31/08/19

Approval of financial statements

The board of directors approved these financial statements for issue on 24th August 2020.

16.