

Company registration number: 408682

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

Financial statements

for the financial year ended 31 August 2020

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

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Abaille Autism Support CLG
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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	ABAILE Autism Support Limited Nannies Keenan's Cross Togher Co.Louth
Business Address	37 Matson Lodge Ballymakenny Road Drogheda Co.Louth
Bankers	AIB Bank Dyer Street Drogheda Co. Louth
Solicitors	Fiach McHugh McKeever Taylor 35 Laurence Street Drogheda Co.Louth
Auditors	McEvoy Craig 10 Dublin Road Drogheda Co. Louth

Abaile Autism Support CLG
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Directors report

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 August 2020

The Directors present their report together with audited financial statements for the year ended 31 August 2020. 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 autism. To raise funds to advance 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

Abaile 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

It was a year of two halves with activities continuing as normal up to March 2020 and then all face to face activity stopping suddenly due to the Covid 19 Pandemic. Despite this Autism Support Louth&Meath continued our activities throughout the year. We went straight to Zoom in March with quizzes, training courses, Kahoot, Educoot and movie nights with our various groups online. We supported our parents and families over the phone, through social media and email and provided activities to the children where possible.

We reopened our face to face activities on 29th June 2020 with the start of our 8 week summer camp which was attended by 54 children and 22 young adults. We created a robust Covid 19 response plan including intensive training for Staff and Volunteers. We are very proud to have been one of the first organisations back to face to face activities which have not stopped since. For many families we have provided the only respite they have received during this incredibly difficult year.

Our Training and Information activities also continued to during lockdown. We completed our Dormant Accounts Funded, Information and Training for Carers project during this time with an accredited online two day Picture Exchange Communication Course attended by over 200 people.

We also continued works on our Sensory Garden building in biodiversity and pollen friendly planting. Our willow maze was planted just before lockdown and by the summer was a lovely living willow maze which the children loved.

Our annual Valentine Ball was held in February but most other fundraising events had to be cancelled due to Covid. We were successful in applying to a number of grant schemes during this time and this has enabled us to keep delivering and actually expanding our services during these difficult times. We have such great support from our families and the local community that funding was raised towards a new minibus which was purchased in Nov 2020.

2019/20 was an incredible year but Autism Support Louth&Meath continues to adapt to changing circumstances in both delivery of services and means of fundraising.

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Financial review and results

The results for the year to 31 August 2020 on Page 12 were considered satisfactory by the board. There was a surplus of €29,742 for 2020 compared to a surplus of €16,962 in 2019. At the end of the year the companies Reserves were €151,075 (€121,333 in 2019)

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.

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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:

Abaile 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 Abaile'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...

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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.

This report was approved by the board of directors on

26/12/2021

and signed on behalf of the board by:

Miriam Corboy

Miriam Corboy
Director

Richard O'Carroll

Richard O'Carroll
Director

Abaile Autism Support CLG
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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. 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, 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
Abaile Autism Support CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Abaile Autism Support CLG (the 'company') for the financial year ended 31/08/20 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 31/08/20 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 Abaile'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.

**Independent auditor's report to the members of
Abaile Autism Support CLG**

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
Abaile Autism Support CLG**

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.

**Independent auditor's report to the members of
Abaile Autism Support CLG**

Gail McEvoy (Senior Statutory Auditor)

For and on behalf of
McEvoy Craig
Certified Public Accountants
10 Dublin Road
Drogheda
Co. Louth.

Abaile Autism Support CLG
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**Statement of financial activities including income and expenditure account
for the year ended 31 August 2020**

	Note	2020 €	2019 €
Total Income	5	255,939	209,075
Total Expenditure	6	- 226,203	- 192,118
Net (Expenditure/Income)		29,736	16,957
Other interest receivable and similar income	9	6	5
Net movement in funds		29,742	16,962
Taxation		-	-
Net movement in funds		29,742	16,962
Total funds brought forward		121,333	104,371
Total funds carried forward	10	151,075	121,333

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.

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Balance Sheet
As at 31 August 2020

	Note	2020 €	2019 €
Current assets:			
Debtors and prepayments	11	90,085	57,521
Cash at bank		<u>109,410</u>	<u>101,232</u>
Total current assets		199,495	158,753
Creditors: amounts falling due within one year			
Deferred income	12	- 48,420	- 37,420
Net current assets		<u>151,075</u>	<u>121,333</u>
Net assets		<u>151,075</u>	<u>121,333</u>
Total funds of the charity			
Accumulated surplus	10	<u>151,075</u>	<u>121,333</u>
Total charity funds		<u>151,075</u>	<u>121,333</u>

These financial statements were approved by the board of directors on 26/4/2021 and signed on behalf of the board by:

Miriam Corboy
 Miriam Corboy
 Director

Richard O'Carroll
 Richard O'Carroll
 Director

Abaile Autism Support CLG
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Cash flow statement
for the year ended 31 August 2020

	2020 €	2019 €
Cash flows from operating activities		
Net income for the year as per the statement of financial activities	29,742	16,962
Adjustments for:		
Other interest receivable and similar income	-	5
Accrued expenses/(income)	6	-
Changes in:		
Trade and other debtors	-	6,062
Trade and other creditors	32,564	28,512
	<u>11,000</u>	<u>28,512</u>
Cash generated from operations	8,172	39,407
Interest received	6	5
Net cash used in operating activities	<u>8,178</u>	<u>39,412</u>
Net increase/(decrease) in cash and cash equivalents	8,178	39,412
Cash and cash equivalents at beginning of financial year	101,232	61,820
Cash and cash equivalents at end of financial year	<u>109,410</u>	<u>101,232</u>

Abaile Autism Support CLG
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Notes to the financial statements
Financial year ended 31/08/20

1. General information

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

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Notes to the financial statements
Financial year ended 31/08/20

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-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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Notes to the financial statements
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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 are 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.

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Notes to the financial statements
Financial year ended 31/08/20

5.	Income	2020	2019
		€	€
	Grants and Donations by Donors		
	<i>State Grants</i>		
	Health Services Executive	32,862	39,000
	Department of Education and Skills	56,144	43,536
	Department of Transport, Tourism and Sport	-	2,799
	Dormant Funds DRCD (Pobal)	51,442	10,891
	Louth County Council	6,851	2,700
	Louth Meath Education and Training Board	2,641	1,560
	Sports Capital Grants	9,744	-
	Stability Fund	5,734	-
	Louth Leader - Upgrade to Youth Club Premises	27,703	-
	Covid Subsidy	7,707	-
	Community Foundation of Ireland	10,387	-
		<hr/>	<hr/>
	Total	211,215	100,486
		211,215	
	Donations		
	General	10,065	27,077
		<hr/>	<hr/>
	Total	10,065	27,077
	<i>Self-Generated Income</i>		
	Fundraising	26,406	69,023
	Youth Club & Sibshop	3,625	6,826
	Other Income	4,628	5,663
		<hr/>	<hr/>
	Total	34,659	81,512
	Total income	255,939	209,075
		<hr/>	<hr/>
	Income split restricted and unrestricted	2020	2019
		€	€
	State grants – restricted	205,472	43,536
	State grants – unrestricted	5,743	56,950
	Donations – restricted	-	-
	Donations – unrestricted	10,065	27,077
	Self-generated – unrestricted	34,659	81,512
		<hr/>	<hr/>
	Total	255,939	209,075
		<hr/>	<hr/>

Abaile Autism Support CLG
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Notes to the financial statements
Financial year ended 31/08/20

6. Expenditure

	2020	2019
	€	€
Expenditure on charitable activities (note A)	216,541	178,260
Expenditure on raising funds	9,662	13,858
	226,203	192,118

Note A: Included in expenditure on charitable activities are payroll costs of €95,657 (2019: €109,801). 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.

	2020	2019
	€	€
Activity/Program costs	212,541	169,678
Support	-	5,753
Governance	4,000	2,829
	216,541	178,260

	2020	2019
	€	€
Expenditure split restricted and unrestricted		
Expenditure on charitable activities – Restricted	205,473	43,536
Expenditure on charitable activities – Unrestricted	11,068	134,724
	216,541	178,260

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Notes to the financial statements
Financial year ended 31/08/20

7.	Statutory and other information	2020	2019
		€	€
	Fees payable for the audit of the financial statements	<u>2,829</u>	<u>2,829</u>
8.	Staff costs		
	The average number of persons employed by the company during the financial year was as follows:	2020	2019
		Number	Number
	Administrative	1	1
	Provision of Services	<u>9</u>	<u>9</u>
		<u>10</u>	<u>10</u>
	The aggregate payroll costs incurred during the financial year were:	2020	2019
		€	€
	Wages and salaries	88,750	100,342
	Social insurance costs	<u>6,908</u>	<u>9,459</u>
		<u>95,658</u>	<u>109,801</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	2020	2019
		€	€
	Bank Interest Receivable	<u>6</u>	<u>5</u>
10.	Accumulated surplus	2020	2019
		€	€
	Opening balance	121,333	104,371
	Net movement in funds	<u>29,742</u>	<u>16,962</u>
	Closing balance	<u>151,075</u>	<u>121,333</u>
11.	Debtors	2020	2019
		€	€
	Other debtors	<u>90,085</u>	<u>57,521</u>

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Notes to the financial statements
Financial year ended 31/08/20

12.	Creditors: amounts falling due within one year	2020	2019
		€	€
	Tax and social insurance:		
	PAYE and social welfare	2,725	7,174
	Accruals	<u>6,800</u>	<u>2,800</u>
		9,525	9,974
		<u><u>9,525</u></u>	<u><u>9,974</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.		
		2020	2019
		€	€
	Deferred income	28,186	
	Deferred government grant income	<u>10,709</u>	<u>27,446</u>
		38,895	27,446
		<u><u>38,895</u></u>	<u><u>27,446</u></u>
14.	Analysis of Expenditure	2020	2019
		€	€
	Analysis by Expense category		
	Staffing	95,804	109,829
	Out Source staff	27,687	40,081
	Room/Hall Hire	8,562	12,699
	Reflexology	1,865	4,165
	Equipment	22,229	3,217
	Youth Club/ Camp Expenses	1,110	3,668
	Cleaning & Maintenance	6,265	1,404
	Insurance	2,770	2,722
	IT & Website	11,273	2,362
	SOC TK Talks	-	1,200
	Stationery, Print & Post	1,556	1,158
	Miscellaneous	2,616	4,655
	Audit Fees	2,829	2,829
	Professional Fees	1,175	200
	Travel	1,273	1,103
	Covid 19	5,289	-
	Training	24,195	-
	Landscaping	9,121	-
	Bank Charges	<u>585</u>	<u>826</u>
		226,203	192,118
		<u><u>226,203</u></u>	<u><u>192,118</u></u>
	difference		
	Analysis of the programs within the Activity of Abaile	2020	2019
		€	€
	July Provision	56,712	53,256
	Youth Clubs	37,838	55,572
	ABACAS	7,539	31,157
	Fundraising	19,413	24,220
	Hub	-	901
	Sibshops	2,313	2,029
	Training	2,438	4,533
	Advocacy, Awareness & Support	6,534	6,472
	Dormant Grant	51,442	8,685
	Sports Grant	11,419	2,946
	Louth Leader	26,887	-
	Louth CC Grants	<u>3,668</u>	<u>2,347</u>
		226,203	192,118
		<u><u>226,203</u></u>	<u><u>192,118</u></u>

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Notes to the financial statements
Financial year ended 31/08/20

15. Events after the end of the reporting period:

Since the year end the world economy continues to be 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.

16. Approval of financial statements

The board of directors approved these financial statements for issue on _____