

**Doras Buí A Parents Alone Resource Centre Limited**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2020**

**Company Number: 113593**

**Doras Buí A Parents Alone Resource Centre Limited**  
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**Doras Buí A Parents Alone Resource Centre Limited**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Fiona Nolan Julie Roberts Kathleen Carey Frank Sherwin Frances Delaney Leah Russell Marla Jackson (Resigned 30 June 2020) Niall Dunne
<b>Company Number</b>	113593
<b>Charity Number</b>	20013530
<b>Registered Office and Business Address</b>	Bunratty Drive Coolock Dublin 17 Ireland
<b>Auditors</b>	KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
<b>Bankers</b>	Bank of Ireland 60 Malahide Road, Coolock, Dublin 5

# Doras Bui A Parents Alone Resource Centre Limited

## DIRECTORS' REPORT

for the financial year ended 31 December 2020

The directors present their report and the audited financial statements for the financial year ended 31 December 2020.

### Principal Activity and Review of the Business

Doras Bui a Parent Alone Resource Centre is a community and voluntary organisation that offers Lone parents support, information, guidance and solidarity often at a time of crisis

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

There has been no significant change in these activities during the financial year ended 31 December 2020.

### Financial Results

The surplus for the financial year after providing for depreciation amounted to €28,874 (2019 - €36,323).

At the end of the financial year, the company has assets of €869,370 (2019 - €804,929) and liabilities of €549,573 (2019 - €514,006). The net assets of the company have increased by €28,874.

### Directors

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

Fiona Nolan  
Julie Roberts  
Kathleen Carey  
Frank Sherwin  
Frances Delaney  
Leah Russell  
Maria Jackson (Resigned 30 June 2020)  
Niall Dunne

All directors serve in a voluntary capacity.

### Future Developments

The charity has developed an established place for itself within its market and will continue developments in this area.

### Post Balance Sheet Events

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

### Auditors

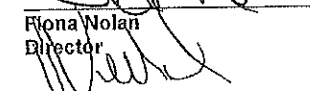
The auditors, KSI Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Bunratty Drive, Coolock, Dublin 17.

Signed on behalf of the board

  
Fiona Nolan  
Director

  
Niall Dunne  
Director

Date: 18/5/21

**Doras Buí A Parents Alone Resource Centre Limited**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2020

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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

  
\_\_\_\_\_  
Fiona Nolan  
Director

  
\_\_\_\_\_  
Niall Dunne  
Director

Date: 18/5/21

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Doras Buí A Parents Alone Resource Centre Limited**

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

#### **Opinion**

We have audited the financial statements of Doras Buí A Parents Alone Resource Centre Limited ('the company') for the financial year ended 31 December 2020 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 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**

In auditing the financial statements, we have concluded that the directors' 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 company's ability to continue as a going concern for a period of at least twelve months from the date 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.

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 course of 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**

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

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

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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. In our opinion the financial statements are in agreement with the accounting records.

## **INDEPENDENT AUDITOR'S REPORT** **to the Members of Doras Buí A Parents Alone Resource Centre Limited**

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. 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 in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

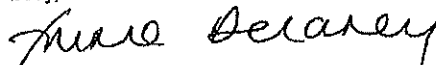
#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

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

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



Emma Delaney  
for and on behalf of  
KSI FAULKNER ORR LIMITED  
Statutory Auditors  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland

Date: 10th May 2021

## Doras Buí A Parents Alone Resource Centre Limited APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

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

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

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

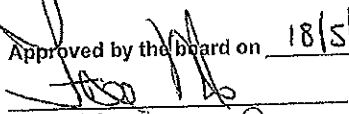
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

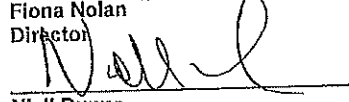


**Doras Bui A Parents Alone Resource Centre Limited**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
Income	5	1,079,305	1,043,762
Expenditure		<u>(1,050,431)</u>	<u>(1,007,439)</u>
Surplus for the financial year		<u>28,874</u>	<u>36,323</u>
Total comprehensive income		<u><u>28,874</u></u>	<u><u>36,323</u></u>

Approved by the board on 18/5/21 and signed on its behalf by:

  
\_\_\_\_\_  
Fiona Nolan  
Director

  
\_\_\_\_\_  
Niall Dunne  
Director

**Doras Bui A Parents Alone Resource Centre Limited**  
**BALANCE SHEET**


as at 31 December 2020

	Notes	2020 €	2019 €
<b>Fixed Assets</b>			
Tangible assets	9	<u>473,281</u>	<u>502,316</u>
<b>Current Assets</b>			
Debtors	10	1,263	1,263
Cash at bank and in hand		<u>394,826</u>	<u>301,350</u>
		<u>396,089</u>	<u>302,613</u>
<b>Creditors: Amounts falling due within one year</b>	11	<u>(135,670)</u>	<u>(84,794)</u>
<b>Net Current Assets</b>		<u>260,419</u>	<u>217,819</u>
<b>Total Assets less Current Liabilities</b>		<u>733,700</u>	<u>720,135</u>
Amounts falling due after more than one year	12	<u>(413,903)</u>	<u>(429,212)</u>
<b>Net Assets</b>		<u><u>319,797</u></u>	<u><u>290,923</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>319,797</u>	<u>290,923</u>
<b>Members' Funds</b>		<u><u>319,797</u></u>	<u><u>290,923</u></u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the Board on 18/5/21 and signed on its behalf by:

  
 \_\_\_\_\_  
 Fiona Nolan  
 Director

  
 \_\_\_\_\_  
 Niall Dunne  
 Director

**Doras Buí A Parents Alone Resource Centre Limited**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2020

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
At 1 January 2019	254,600	254,600
Surplus for the financial year	36,323	36,323
At 31 December 2019	290,923	290,923
Surplus for the financial year	28,874	28,874
At 31 December 2020	<u>319,797</u>	<u>319,797</u>

**Doras Buí A Parents Alone Resource Centre Limited**  
**CASH FLOW STATEMENT**  
for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		28,874	36,323
Adjustments for:			
Depreciation		33,856	33,536
Amortisation of government grants		(19,809)	(19,584)
		<u>42,921</u>	<u>50,275</u>
<b>Movements in working capital:</b>			
Movement in debtors		-	620
Movement in creditors		50,876	24,945
		<u>93,797</u>	<u>75,840</u>
<b>Cash generated from operations</b>			
<b>Cash flows from investing activities</b>			
Payments to acquire tangible fixed assets		(4,821)	(16,950)
<b>Cash flows from financing activities</b>			
Government grants		4,500	1,250
<b>Net increase in cash and cash equivalents</b>		<u>93,476</u>	<u>60,140</u>
<b>Cash and cash equivalents at beginning of financial year</b>		<u>301,350</u>	<u>241,210</u>
<b>Cash and cash equivalents at end of financial year</b>	18	<u><u>394,826</u></u>	<u><u>301,350</u></u>

# Doras Buí A Parents Alone Resource Centre Limited

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2020

### 1. GENERAL INFORMATION

Doras Buí A Parents Alone Resource Centre Limited is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 113593. The registered office of the company is Bunratty Drive, Coolock, Dublin 17, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2020 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

#### Basis of preparation

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

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

#### Income

Income represents grants, childcare income, donations, amortisation of building fund, sundry income and deposit interest receivable.

Revenue grants are credited to the income and expenditure account in the period to which they relate.

Capital based grants and donations receivable and received in respect of buildings and equipment are treated as a deferred credit and are released to revenue on the same basis as the related asset is being depreciated.

Childcare fees are recognised on an accruals basis.

All other income is recognised on a cash receipts basis.

#### Restricted and unrestricted grants

##### Restricted funds

Restricted funds represent grant income received that can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors.

##### Unrestricted funds

Unrestricted funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the company and which have not been designated for other purposes. Such funds may be held in order to finance working capital requirements.

## Doras Buí A Parents Alone Resource Centre Limited NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2020

### Reserves policy

Doras Buí's reserves plan is a key element for the organisations strategic plan and feeds into our budgeting and decision-making process. The policy ensures the Boards ability to retain sufficient reserves to deal with the impact of unforeseen events; emergencies or shortfalls.

The reserves fund will be based on income and expenditure over the year and forecast for the coming year. This will enable the board to cover costs such as payroll while waiting for expected money to come in, provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, or in the event of the winding up of the organisation any surplus after liabilities have been discharged.

It is the intention of Doras Buí for operating reserves to be used and replenished within a reasonably short period of time to ensure the event of unforeseen events in the organisation. The Board accepts that it has a responsibility to cater for any temporary unforeseen difficulties in relation to the payment of and wages and overheads costs for a reasonable period; the amount reserved is €60,000 which covers the cost of wages and overheads for 3 weeks. Doras Buí's Board of Management understand that raising this amount for a reserve is quite unrealistic due to our economic environment now, however we have committed ourselves to working towards accruing a target reserve fund of €20,000.

This Policy will be reviewed every year at minimum, or sooner if warranted by the Finance Committee. Changes to the Policy will be recommended by the Finance Committee to the Board of Management.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Premises	-	2% Straight line
Equipment	-	12.5% Straight line
Improvement to Premises	-	5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### Trade and other creditors

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

### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

### 3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

**Doras Buí A Parents Alone Resource Centre Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**5. INCOME**

The income for the financial year has been derived from:-

	2020 €	2019 €
Department of Children & Youth Affairs - CCS Scheme & IYF	197,364	320,285
Childcare Income	91,732	137,156
Child Care – NSC	74,016	-
Donations and Fundraising	5,115	5,040
Tusla Child & Family Agency - TPSP	120,115	122,923
Department of Housing, Planning, Community & Local Government - Social Inclusion & Community Activation Programme	92,731	89,866
TUSLA Child & Family Agency - Child Counselling Grant	23,800	19,833
TUSLA Child & Family Agency - School Completion Programme	26,487	29,800
Department of Social Protection - Community Services Programme	264,153	225,003
Department of Social Protection - Breakfast Club	19,382	19,596
Department of Children & Youth Affairs - ECCE Scheme	34,319	27,858
Department of Children & Youth Affairs - CETS Scheme	6,473	16,389
Department of Children & Youth Affairs - AIM Scheme	3,486	7,410
Dublin City Council	-	679
Department of Social Protection - Combat Poverty	2,285	2,340
Other fund income	98,028	-
Other operating income	19,809	19,584
	<u>1,079,305</u>	<u>1,043,762</u>

Other fund income of €98,028 is made up of €96,338 the Employment Wage Subsidy Scheme and €1,690 the Sustainability & Hardship fund.

Other operating income of €19,809 is the amortisation of government grants.

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of grants, childcare income, donations, amortisation of building fund and sundry income.

**6. OPERATING SURPLUS**

	2020 €	2019 €
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible fixed assets	33,856	33,536
Amortisation of Government grants	(19,809)	(19,584)
	<u>13,047</u>	<u>13,952</u>

**7. EMPLOYEES**

The average monthly number of employees, including directors, during the financial year was 36, (2019 - 32).

	2020 Number	2019 Number
Childcare	27	23
Development	4	4
Management	3	3
Administration	2	2
	<u>36</u>	<u>32</u>

**8. EMPLOYEE BANDS**

There are no employees who received employee benefits excluding employer pension costs of more than €60,000 for the reporting period.

**Doras Buí A Parents Alone Resource Centre Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

9. TANGIBLE FIXED ASSETS	Premises	Equipment	Improvement to Premises	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2020	579,001	215,916	468,805	1,263,722
Additions	-	1,053	3,768	4,821
At 31 December 2020	<u>579,001</u>	<u>216,969</u>	<u>472,573</u>	<u>1,268,543</u>
<b>Depreciation</b>				
At 1 January 2020	262,122	195,522	303,762	761,406
Charge for the financial year	11,580	4,048	18,228	33,856
At 31 December 2020	<u>273,702</u>	<u>199,570</u>	<u>321,990</u>	<u>795,262</u>
<b>Net book value</b>				
At 31 December 2020	<u>305,299</u>	<u>17,399</u>	<u>150,583</u>	<u>473,281</u>
At 31 December 2019	<u>316,879</u>	<u>20,394</u>	<u>165,043</u>	<u>502,316</u>

The premises were valued at €700,000 in June 2017 by Boyle Commercial.  
The premises is valued at cost less depreciation.

10. DEBTORS	2020	2019
	€	€
Trade debtors	<u>1,263</u>	<u>1,263</u>
11. CREDITORS	2020	2019
Amounts falling due within one year	€	€
Taxation	14,495	12,168
Accruals	5,366	7,817
Deferred Income	115,809	64,809
	<u>135,670</u>	<u>84,794</u>
12. CREDITORS	2020	2019
Amounts falling due after more than one year	€	€
Government grants (Note 14)	<u>413,903</u>	<u>429,212</u>
13. TAXATION	2020	2019
	€	€
Creditors: PAYE	<u>14,495</u>	<u>12,168</u>



**Doras Bui A Parents Alone Resource Centre Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

14. GOVERNMENT GRANTS DEFERRED	2020 €	2019 €
Capital grants received and receivable	765,629	764,379
At 1 January 2020	4,500	1,250
Increase in financial year	<u>          </u>	<u>          </u>
At 31 December 2020	<u>770,129</u>	<u>765,629</u>
Amortisation	(336,417)	(316,833)
At 1 January 2020	(19,809)	(19,584)
Amortised in financial year	<u>          </u>	<u>          </u>
At 31 December 2020	<u>(356,226)</u>	<u>(336,417)</u>
Net book value	413,903	429,212
At 31 December 2020	<u>413,903</u>	<u>429,212</u>
At 1 January 2020	<u>429,212</u>	<u>447,546</u>

This represents amounts received from the Department of Children & Youth Affairs, Pobal and other funders for the purpose of the purchase of accommodation and the ongoing maintenance of the building for Doras Bui A Parents Alone Resource Centre.

The total Net Book Value of €413,903 is made up of the Building Net Book Value €347,214 and Improvements Net Book Value of €66,689.

**15. STATUS**

The liability of the members is limited.

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

**16. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2020.

**17. POST-BALANCE SHEET EVENTS**

The Coronavirus Crisis has had a substantial impact on the company's activities. The directors have not been able to quantify the financial effects at this time.

18. CASH AND CASH EQUIVALENTS	2020 €	2019 €
Cash and bank balances	337,268	244,033
Cash equivalents	57,558	57,317
	<u>394,826</u>	<u>301,350</u>

**Doras Buí A Parents Alone Resource Centre Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

19. CHARITABLE ACTIVITIES	2020 €	2019 €
Direct project/programme costs	78,203	83,658
Support Costs - Staff Costs	823,959	749,152
Support Costs - office/building running costs	104,689	115,926
	<u>1,006,851</u>	<u>948,736</u>
20. GOVERNANCE COSTS	2020 €	2019 €
Organisational development	614	1,525
Auditor's fees	2,860	2,460
Accountant's fees	1,556	2,234
	<u>5,030</u>	<u>6,219</u>

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 18/5/21.

DORAS BUÍ A PARENTS ALONE RESOURCE CENTRE LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

NOT COVERED BY THE REPORT OF THE AUDITORS

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

**Doras Buí A Parents Alone Resource Centre Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2020

	2020 €	2019 €
<b>Income</b>	<u>1,079,305</u>	<u>1,043,762</u>
<b>Expenditure</b>		
Wages and salaries	750,509	679,107
Employer's PRSI Contribution	73,450	70,045
Consumables	(908)	-
Training & Development	3,071	2,532
Creche Food	22,367	23,457
Office Supplies	3,637	3,565
Insurance	18,370	14,700
IT Support	7,873	8,569
Light and heat	9,852	10,680
Organisation development	614	1,525
Repairs and maintenance	16,446	21,185
Child counselling	25,103	20,696
Photocopier	2,196	408
Advertising	-	720
Telephone	5,029	4,766
Dep Education	24,612	25,942
Childcare equipment	-	7,770
Travelling and subsistence	1,589	2,268
Legal and professional	-	18,319
TPSP	5,997	4,137
Accountancy	1,556	2,234
Bank charges	889	928
Contract Cleaning	8,602	24,006
General expenses	20,041	12,069
Combat Poverty	2,380	2,389
Consumables	10,440	9,426
Auditor's remuneration	2,860	2,460
Depreciation	33,856	33,536
	<u>1,050,431</u>	<u>1,007,439</u>
<b>Net surplus</b>	<u>28,874</u>	<u>36,323</u>

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 1 Dept of Housing Planning Community & Local Government**

	2020	2019
	€	€
<b>Income</b>		
Social Inclusion & Community Activation Programme	92,731	89,866
	<u>92,731</u>	<u>89,866</u>
<b>Expenditure</b>		
Salaries and wages	(91,515)	(87,442)
Bank charges	-	(62)
	<u>(91,515)</u>	<u>(87,504)</u>
<b>Surplus of income over expenditure</b>	<u>1,216</u>	<u>2,362</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 2 Dept of Social Protection**

	<b>2020</b>	<b>2019</b>
	€	€
<b>Income</b>		
Community Service Programme	264,153	225,003
	<u>264,153</u>	<u>225,003</u>
	264,153	225,003
<b>Expenditure</b>		
Salaries and wages	(262,385)	(230,963)
	<u>(262,385)</u>	<u>(232,963)</u>
	(262,385)	(232,963)
<b>Surplus of income over expenditure</b>	<u>1,768</u>	<u>(7960)</u>
	<u>1,768</u>	<u>(7960)</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

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**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 3 Tusla Child and Family Agency**

	2020	2019
	€	€
<b>Income</b>		
School Completion Grants received	28,562	29,800
Deferred income - released	-	19,876
Deferred income - (transferred)	-	(19,667)
	<u>28,562</u>	<u>30,009</u>
<b>Expenditure</b>		
Curriculum materials/resources	(12,069)	(13,187)
Childcare	(15,000)	(15,000)
Administration charge	(1,493)	(1,484)
	<u>(28,562)</u>	<u>(29,671)</u>
<b>Surplus of income over expenditure</b>	<u>          </u>	<u>338</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 4 Tusla Child and Family Agency**

	2020	2019
	€	€
<b>Income</b>		
Child Counselling Grants received	23,800	19,833
Deferred income - released	-	11,900
Deferred income - (transferred)	-	(15,867)
	<u>23,800</u>	<u>15,866</u>
<b>Expenditure</b>		
Salaries	(4,000)	(4,000)
Equipment/facilities	(384)	(314)
Therapist fees	(19,416)	(19,092)
	<u>(23,800)</u>	<u>(23,800)</u>
<b>Surplus of income over expenditure</b>	<u>-</u>	<u>(7,934)</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.



**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 5 Dept of Children & Youth Affairs**

	2020	2019
	€	€
<b>Income</b>		
Early childhood Care & Education Scheme	34,318	27,858
	<u>34,318</u>	<u>27,858</u>
<b>Expenditure</b>		
Salaries	(34,318)	(27,858)
	<u>(34,318)</u>	<u>(27,858)</u>
<b>Surplus of income over expenditure</b>	<u><u>-</u></u>	<u><u>-</u></u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 6 Dept of Children & Youth Affairs**

	2020	2019
	€	€
<b>Income</b>		
Childcare Education & Training Support Scheme	6,473	16,389
	<u>6,473</u>	<u>16,389</u>
	6,473	27,858
<b>Expenditure</b>		
Salaries	(6,473)	(16,389)
	<u>(6,473)</u>	<u>(16,389)</u>
	(6,473)	(16,389)
<b>Surplus of income over expenditure</b>	<u><u>-</u></u>	<u><u>-</u></u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 7 Tusla Child and Family Agency**

	2020	2019
	€	€
<b>Income</b>		
Teen Parent Programme	123,115	122,923
Deferred income - released	-	(4,085)
Deferred income - (transferred)	4085	4,085
	<u>127,200</u>	<u>122,923</u>
<b>Expenditure</b>		
Programme co-ordination, evaluation & tutoring	(104,010)	(103,205)
Programme participants costs	(5,526)	(1,747)
Rent and overheads allocation	(17,471)	(17,968)
	<u>(127,007)</u>	<u>(122,920)</u>
<b>Surplus of income over expenditure</b>	<u>193</u>	<u>3</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 8 Dept of Social Protection**

	2020	2019
	€	€
<b>Income</b>		
Grants received – Breakfast Club	19,382	19,596
	<u>19,382</u>	<u>19,596</u>
<b>Expenditure</b>		
Meals	(22,240)	(23,457)
	<u>(22,240)</u>	<u>(23,457)</u>
<b>Surplus of income over expenditure</b>	<u>(2,858)</u>	<u>(3,861)</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 9 Dept of Children & Youth Affairs**

	2020	2019
	€	€
<b>Income</b>		
Access & Inclusion Model	3,486	7,410
	<u>3,486</u>	<u>7,410</u>
<b>Expenditure</b>		
Salaries	(3,486)	(7,410)
	<u>(3,486)</u>	<u>(7,410)</u>
<b>Surplus of income over expenditure</b>	<u>          -</u>	<u>          -</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 10 Dept of Social Protection**

	2020	2019
	€	€
<b>Income</b>		
Combat Poverty	2,550	2,340
	<u>2,550</u>	<u>2,340</u>
<b>Expenditure</b>		
Facilitators	(2,295)	(738)
Materials		(1,198)
Consumables		(453)
	<u>(2,295)</u>	<u>(2,389)</u>
<b>Surplus of income over expenditure</b>	<u>          </u>	<u>          49</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 11 Dept of child equality disability integration & Youth**

	2020	2019
	€	€
<b>Income</b>		
National Childcare Scheme	74,016	-
	<u>74,016</u>	<u>-</u>
<b>Expenditure</b>		
Salaries	(74,016)	-
	<u>(74,016)</u>	<u>-</u>
<b>Surplus of income over expenditure</b>	<u>-</u>	<u>-</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.

**DORAS BUI A PARENTS ALONE RESOURCE CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Appendix 12 Dept of Children & Youth Affairs**

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
Childcare Subvention Scheme	181,805	-
	<u>181,805</u>	<u>-</u>
<b>Expenditure</b>		
Salaries less TWSS/EWSS	(151,276)	-
Insurance	(13,776)	-
Overheads	(16,753)	-
	<u>(181,805)</u>	<u>-</u>
<b>Surplus of income over expenditure</b>	<u>-</u>	<u>-</u>

The income and expenditure above has been extracted from the audited financial statements of Doras Bui A Parents Alone Resource Centre Limited for the year ended 31 December 2020.

The term of the funding is from January to December 2020.

The funding is for the purpose of delivering support and development programmes to lone parents.