KARE

Founded in 1967

Promoting Inclusion for People with Intellectual Disabilities

(A Company Limited by Guarantee)

ANNUAL REPORT 2019

Including

Directors' Report and Financial Statements

For the year ended 31st December 2019

You have each given me,
a piece of your heart,
which I will carry with me
on my new start

And into the future,
you always will be
that mad bunch of loons
that have given to me

So much more
than you can ever know,
helped me through struggles,
helped me to glow

To shine as bright as the stars,
reach as high as can be,
the world is my oyster,
you've helped me be me.

You've given me your all,
you've helped me to grow,
It's been 2 years,
now it's time for me to go

I will never forget you,
and all you've done for me,
you're part of my story now,
and forever more will be.

Card written by a Parent of a child in our preschool

** Front cover artwork submitted as part of our competition for annual report front cover design

Contents

	Page
Company Information	1
What we do / Our Services	2
Message from Chairperson	4
Message from CEO	5
Directors' Report	
Structure and governance	6
Risk Management	10
Objectives Achievements and Future Plans	
• 2019 at a Glance	11
• Vision and Mission	13
• Strategic Priorities	
○ Building Supports for a Good Life	14
○ Continuing Improving	20
Futures Plans	23
Financial Review	24
Statement of Director's Responsibilities	26
Independent Auditors' Report	28
Audited Financial Statements	31
Notes to the Audited Financial Statements	34
Appendix	
St Anne's School – Certified Accounts	
St Mark's School – Certified Accounts	

Company Information

Name:	KARE, PROMOTING INCLUSION FOR PEOPLE WITH INTELLECTUAL DISABILITIES A Company Limited by Guarantee
Registered Office	Newbridge Industrial Estate, Newbridge, Co. Kildare.
Company Registration No:	48017
Revenue Charity No:	CHY No. 5907
Registered Charity No:	CRA No. 20009700
Chief Executive Officer:	Ms. Anne Coffey from 1 January to 29 April 2019 (Interim) Ms. Deirdre Murphy from 30 April onwards
Board of Directors:	Mr. Sean Bagnall, Chair Ms. Emily Blennerhassett, Vice Chair Mr. John Weldon, Honorary Secretary Mrs. Teresa Donohoe, Honorary Treasurer Mrs. Frida Lowry Mr. Edward Kehoe Ms. Mary Conliffe Ms. Marianne O'Malley Ms. Rebecca Bolster Ms. Margaret Quinn Mr. Roger O'Shea – Appointed January 2020 Mrs. Pauline Wallace - Retired June 2019 Mrs. Marjorie Moore - Retired June 2019
Independent Auditor:	JPA Brenson Lawlor, Chartered Accountants & Statutory Audit Firm, Morehampton Road, Donnybrook, Dublin 4.
Solicitors:	Coughlan White & Partners Moorefield Road, Newbridge, Co. Kildare
Bankers:	Bank of Ireland, Main Street, Newbridge, Co. Kildare.
Company Secretary:	Ms. Anne Coffey from 1 January to 29 April 2019 Ms. Deirdre Murphy from 30 April onwards

What we do

KARE is an innovative and progressive organisation that provides services and supports for people with intellectual disabilities and their families. KARE was founded in 1967 by a group of parents and friends of children with intellectual disabilities who set out to ensure that children with disabilities could live at home with their family and be educated locally. Over the years the organisation has expanded the range of services and supports on offer to meet increased demand and changing needs. KARE now has a wide range of community-based supports available to children and adults with an intellectual disability, including day, residential and short breaks services. In addition to this KARE is patron to St. Anne's and St. Mark's, both special schools in the Newbridge area. KARE's catchment area is Mid-South Kildare, East Offaly, West Wicklow and North East Carlow.

Our Services

a) Services for Adults

Adults are supported in a wide range of activities including employment, sports and leisure, lifelong learning, health and wellbeing activities and many other areas of interest to individuals. These are delivered through our network of 13 Local Services and our Outreach Service.

KARE's Community Houses, which are located throughout the catchment area, provide a home in which the adults are supported to live the best life possible. All houses are registered with the Health Information and Quality Authority (HIQA) and operate within the relevant Health Act 2007 regulations and the National Standards for Residential Services for Children and Adults with Disabilities.

KARE is a Tier 2 – Approved Housing Body managing 19 properties through its Housing Committee and Facilities Department, all of which are maintained to a high standard to comply with regulatory requirements. KARE works actively to increase its housing stock as required through collaboration with local County Councils or through private rental.

b) Short Breaks (Respite) Services

KARE's Short Breaks (Respite) Services provides families of children and adults with a break.

Breaks are provided in a number of different ways including overnight breaks provided thorough KARE's 2 short breaks houses and alternative short breaks, which are provided through Saturday Clubs and Summer Camps for children and planned weekend activities / day activities for adults. Share a Break offers the opportunity for respite by staying with another family.

c) Children's Services

KARE provides preschool supports to children aged 3-6 years with global developmental delay and / or complex needs. Children attend the specialist pre-school, Curragh Grange, or are supported to attend their local mainstream preschool.

KARE continues to be one of the 5 organisations involved in the provision of children's disability services in Kildare West Wicklow, implementing the national policy "Progressing Disability Services for Children and Young People", employing a range of clinicians across the 3 Children's Disability Network Teams in the area. In May 2019 KARE was appointed lead agency for the South Kildare Children's Disability Network Team.

d) Support Services

KARE provides a range of clinical supports in the areas of Physiotherapy, Speech and Language Therapy, Social Work, Psychology, Behaviour Support and Occupational Therapy.

e) Community Employment (CE) and Local Training Initiative (LTI) Schemes

KARE is sponsor for one Community Employment Adults Supports Programme and two Kildare Community Childcare Programmes funded through the Department of Employment Affairs and Social Protection (DEASP).

KARE also is sponsor for one Local Training Initiative Programme funded through Kildare and West Wicklow Education Training Board (KWETB).

Message from our Chairperson

It was my great honour to be chairperson again during 2019, which saw KARE experience several important changes. As you will see from the annual accounts which form part of this report, we have maintained our financial stability. This is so important as it underpins the delivery of quality service to our service users and their families. We thank the Health Service Executive for their support over the year and for the team spirit with which they partner us.

We also welcomed our new Chief Executive Officer, Deirdre Murphy, at the end of April, just one year ago. Deirdre quickly settled in and made a special point of meeting all staff, visiting all units and getting to know all of our service users and their families as quickly as was possible. We are now into our second half century and you can be confident that the KARE Board and staff are still totally committed to a continuance of the quality service and support we have provided up until now. I would also like to take this opportunity to acknowledge Anne Coffey's role as Interim CEO from March 2018 until Deirdre's appointment, and to thank Anne for her commitment and support to KARE. To this end, and since the arrival of Deirdre, we have embarked on a full consultation process with our Board, stakeholders, our staff at all levels and our service users and families to set out our strategic plan for the next five years. This plan is now at the draft stage and will be finalised before the summer.

No annual report can be completed without saying thank you and paying tribute to our staff at all levels in KARE from Deirdre and the senior management team to our staff throughout our organisation who continue to provide caring and dedicated service to all who depend on us.

During the year we had further resignations from our Board of several long serving members, Marjorie Moore and Pauline Wallace, who, over the years provided wise guidance to our deliberations. Our thanks to them for their part in making KARE all that it is over many years. We have appointed Roger O'Shea to the Board, who brings different and essential skills and experience to your Board and I can say it is a privilege to work with such a competent team. Our various Board sub-committees are now up and running and we have a strong governance culture which will serve us well into the future.

I cannot finish without mentioning the difficulties we are all facing as a result of the COVID-19 pandemic. None of us have had any prior experience or expectation that we would be dealing with the unique challenges posed by this disease. I want to say thank you and also to say how much I admire the competence and effectiveness with which all of our staff have adapted and coped with this situation. We should also thank our service users and their families because this pandemic has caused fear, stress and disruption in all our families and communities. We can only hope that over the next year science develops a way of effectively managing the virus so that next year it will not still be part of our present but will instead be part of our history.

Finally, I want to thank all the staff, my fellow Board members and the many individuals and organisations who have helped KARE over the past year and indeed at all stages in its long life.

Sean Bagnall

Chairperson of KARE Board of Directors

Message from our CEO

Welcome to the Annual Report for 2019. It was my great honour to be appointed to the role of CEO in April 2019. I would like to extend my deepest gratitude to Anne Coffey, who served as Interim CEO from March 2018, for her support and assistance to me during my induction into the organisation. Anne gave many years of service to KARE and her contribution to the organisation was significant.

Getting to know the organisation 'from the inside' during this past year, I have been particularly taken by the warmth, compassion and mutual respect throughout KARE. I am struck, every day, by the commitment and absolute dedication shown by staff towards the people we support. KARE is an organisation that tries always to live our values, and this is in evidence every day.

Developing the new strategic plan was a key priority for the organisation in 2019, with an extensive consultation process central to its development. We held two consultation days towards the end of the year - one for stakeholders and one specifically for those we support, where over 80 people gave us their time and their thoughts on how we can do better for them. Thanks are due to all those who attended and shared their vision of the KARE of the future. Special thanks, as always, to the staff who worked alongside me to ensure we all got the best from those workshops.

The development of the strategic plan also provided a timely opportunity to refresh the organisation's vision, mission and values, and I look forward to presenting our revised versions along with the new plan in 2020.

The enhanced focus on regulation and governance across the community and voluntary sector continues to drive standards forward. 2019 was the year of learning and preparation for charities to prepare for compliance with the Charities Governance Code as 2020 will be the first year that registered charities are expected to comply with the Code. The Report of the Independent Review Group established to examine the role of voluntary organisations in publicly funded health and personal social services (Catherine Day report) was published in 2019, which made a series of recommendations, setting the roadmap for continued positive and collaborative engagements with the State, acknowledging the enormous value and diversity delivered by disability organisations like KARE. I am hopeful that many of the recommendations in this report will be implemented and look forward to the positive impact this will make across the sector.

2019 saw KARE celebrate the many achievements of the people we support. These included occasions such as the QQI Awards ceremony, Gaisce ceremonies and the sporting awards event held in December 2019, to mark the occasion of 40 years of KARE's involvement with Special Olympics. This night celebrated the remarkable achievement of KARE athletes. All of these events provided an opportunity to get to know our people in less formal settings and were some of my personal highlights.

Finally, I would like to thank the KARE team. Everyone I met this year, in all services and locations has impressed me with their openness and enthusiasm for their work. Thanks also to the senior management team for their work throughout the year, and particularly for their support and patience as I became more familiar with the organisation. Thanks to Sean Bagnall, our current Chair, for his support to the organisation and to myself this year, and thanks, too, to the KARE Board, who have also been so generous with their time.

While we look at 2019 in review, we also look to 2020 and beyond. The Coronavirus, COVID 19 pandemic, is an unexpected challenge in 2020 which the world has had to face. The Future Plans section of the Directors' Report gives a brief outline of the impact and response from KARE.

Chief Executive Officer

Directors' Report

The Directors present their annual report together with the audited financial statements of KARE, Promoting Inclusion for People with Intellectual Disabilities ("KARE") for the year 1st January to 31st December 2019. The Directors confirm that the Directors' Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 ("FRS102").

Structure, Governance and Management

a) Constitution

KARE is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 6th May 1974. KARE is a registered charity (CHY number 5907 and CRA number 20009700) and was granted charitable status under Sections 207 and 208 of Taxes Consolidation Act, 1997.

b) Memorandum and Articles of Association

The Memorandum and Articles of Association originally adopted in 1974 was updated and approved at an Extraordinary General Meeting in 2010 having been approved by the Revenue Commissioners.

The Memorandum and Articles of Association lay down the details of Membership, Meetings and how the Board of Directors operate.

c) Method of Appointment or Election of Board of Directors

The governance of KARE is the responsibility of the Board of Directors who are elected and co-opted under the terms of the Articles of Association.

In March 2015 a Motion was adopted and passed unanimously by the Board to reduce the number of Directors on the Board from twenty-four to twelve. This revision was made so that the composition of the Board could fulfil the HSE Annual Compliance Statement: Board and Corporate Governance Requirements. These changes continue to be in compliance with the organisation's Memorandum and Articles of Association – Section 24.

The revised composition of the Board of Directors is as follows:

- 4 Directors are appointed from the Branches of KARE
- 6 Directors are appointed from Family Members
- 2 Co-Opted Members.

The Directors are appointed for a three-year period and are eligible for re-appointment up to a maximum of three periods, i.e. nine years.

The CEO attends the Board of Directors Meetings in an ex officio capacity and is not a member of the Board of Directors.

The Board of Directors meet on a regular basis having met on 10 occasions in 2019.

d) Induction of Board Members

New Board Members receive induction either individually or at Board Meetings. They are provided with an overview of the organisation, its services locations, management structures, details of the current Strategic Plan, Operational Plan and Balanced Scorecard of the organisation. All Board members are provided with an overview of their roles and responsibilities, the Code of Conduct for Board members, the format for Self-Evaluation of the Board, information on confidentiality and conflict of interest along with the full range of approved policies and procedures operational in the organisation at the time. They receive specific other training as required and external training on corporate governance is also made available to all Board members. All Board members receive a pack containing all the above information.

e) Board Sub Committees

The Board of Directors' governance manual was updated in October 2018. The Sub Committees of the Board are set out as follows:

Finance Audit Sub Committee

The revised terms of reference for the Finance Audit Committee are to oversee the financial management of the organisation and provide a level of assurance to the Board of Directors that there are appropriate and effective systems in place to cover all aspects of financial management and its promotion of good Corporate Governance.

The members of the Finance Audit Committee are:

1. Teresa Donohoe, Chairperson (From June 2019 when Marjorie Moore retired)
2. Sean Bagnall, Board Member
3. Emily Blennerhassett, Board Member
4. Edward Kehoe, Board Member
5. Charlie Brady, KARE Facilities Manager - (ex Officio)
6. Paul Switzer, KARE Finance & ICT Manager – (ex Officio)
7. Deirdre Murphy, KARE CEO – (ex Officio)

This Committee met four times in 2019 as per terms of reference.

Risk Quality and Safety Sub Committee

In September 2018 a Risk Quality and Safety Committee was established to oversee the management of risk, quality and safety in the organisation and to provide a level of assurance to the Board that there are appropriate and effective systems in place that cover all aspects of risk management and quality improvement.

The members of the Risk Quality and Safety Committee are:

1. Rebecca Bolster, Chairperson
2. Margaret Quinn, Board Member
3. Sarah Kelly, KARE Quality Manager - (ex Officio)
4. Deirdre Murphy, KARE CEO - (ex Officio)

This Committee met three times in 2019 but will meet quarterly in the future as per terms of reference.

Remuneration and Nomination Sub Committee

In November 2018 a Remuneration and Nominations Committee was established to ensure remuneration policies, procedures and practices of KARE comply with Public Service Pay Policy and any specific directions or instructions of the HSE. It will also ensure that appropriate plans are in place for the orderly succession of appointments to the Board to maintain an appropriate balance of skills and expertise.

The members of the Remuneration and Nominations Committee are:

1. Marianne O'Malley, Chairperson
2. John Weldon, Board Member
3. Mary O'Connor, KARE HR Manager - (ex Officio)
4. Deirdre Murphy, KARE CEO - (ex Officio)

This Committee met twice per year in 2019 as per terms of reference.

f) Board of Directors – Meeting attendance record 2019

Chairperson:	Sean Bagnall		
Vice Chairperson:	Emily Blennerhasset		
Hon. Secretary:	John Weldon		
Hon. Treasurer:	Teresa Donohoe		
Members:	Frida Lowry	Mary Conliffe	Edward Kehoe
	Rebecca Bolster	Marianne O'Malley	Margaret Quinn
Retired June 2019:	Pauline Wallace	Marjorie Moore	

Attendance of Directors at KARE Board Meetings and Sub committees 2019

Name	Board of Director Meetings.	Finance Audit Sub Committee	Risk Quality & Safety Sub Committee	Remuneration & Nomination Sub Committee
Sean Bagnall	10/10	4/4	-	-
Emily Blennerhasset	6/10	1/4	-	-
John Weldon	7/10	-	-	2/2
Teresa Donohoe	10/10	1/1	-	-
Frida Lowry	10/10	-	-	-
Mary Conliffe	9/10	-	-	-
Edward Kehoe	8/10	4/4	-	-
Rebecca Bolster	8/10	-	3/3	-
Marianne O'Malley	6/10	-	-	2/2
Margaret Quinn	9/10	-	3/3	-
Marjorie Moore*	6/6	3/3	-	-
Pauline Wallace*	4/5	-	-	-

Notes:

*** Denotes Board member retired in June 2019**

g) Organisational Decision Making

The Board of Directors of KARE control and direct the company in the interests of its members. They have particular responsibilities under company law and the company's Memorandum and Articles of Association. They have common law duties and statutory duties of Directors as outlined in the Board of Directors Governance Manual revised October 2019. The Board has reserved certain powers and delegated to the CEO certain powers consistent with the day to day management of the company. The Company Secretary of the organisation is appointed by the Board. The Board of Directors along with the CEO and the management of the organisation are committed to maintaining a high standard of corporate governance in all its work to ensure compliance with the HSE Annual Compliance Statement, Board and Corporate Governance Requirements.

The Board of Directors in its roles as patron to St. Anne's School and St. Marks School appoints two nominees to the Boards of Management of each school, one of whom is the Chairperson of the Board of Management.

KARE is signed up to the Governance Code for Community and Voluntary Organisations and will transition to the Charities Governance Code issued by the Charities Regulatory Authority in the prescribed timeframe.

h) Operational Decision Making

The CEO is part of the Strategic Planning Group (SPG) which is the senior management team in KARE. Each SPG manager has an operational area they are responsible for, and cover such areas as Adult and Children's Management, Clinical Support, Quality and Risk, Human Resources, Finance/ICT and Facilities.

Risk Management

The Board of Directors have assessed the major risks to which KARE is exposed, in particular those related to the operations and finances of KARE. The Board of Directors is satisfied that systems and procedures are in place to mitigate against exposure to major risks. KARE has prepared a risk register which the Board of Directors review and update annually to ensure that all risks are identified, assessed and appropriate controls implemented to manage and mitigate such risks. The principal risks and uncertainties facing KARE are as follows:

Financial Risk

KARE is heavily dependent on the HSE for funding and budgets are primarily based on this income. Budgets are reviewed internally and with the HSE through regular meetings. KARE's budgetary and financial reporting procedures are constantly being improved to ensure these procedures are fit for purpose.

Operational & Clinical Risk

The ability to respond appropriately to the identified current and future needs of service users and their families is of paramount importance to KARE. We are actively pursuing the continued implementation of our core ICT systems as well as implementing our newly designed Individualised Planning process.

Managing the Health, Safety and Welfare of people associated with KARE is a constant priority for KARE. Existing controls, whilst adequate, are kept under constant review to ensure they adequately mitigate this risk.

Governance and Management Risk

Meeting multiple compliance and regulatory requirements is a constant need including establishing, maintaining and managing effective internal controls. The Directors have been very active in 2019 in following up on governance audit action plans, keeping abreast of sectoral developments and ended the year with the engagement of an Internal Audit firm.

Front cover artwork by
Tess Mangan

Front cover artwork
by
Jennifer Howell

2019 AT A GLANCE

294 ADULTS SUPPORTED THROUGH OUR NETWORK OF LOCAL SERVICES

140 FAMILIES SUPPORTED TO TAKE SHORT BREAKS

88 ADULTS SUPPORTED THROUGH THE OUTREACH PROGRAMME

51 ADULTS SUPPORTED TO LIVE IN A COMMUNITY HOUSE

26 CHILDREN SUPPORTED THROUGH EARLY YEARS SERVICE

23 ADULTS SUPPORTED TO LIVE IN THEIR OWN HOME

20 VOLUNTEERS RESULTING IN 36.30 HOURS PER WEEK

42 STUDENTS SUPPORTED TO UNDERTAKE EDUCATIONAL PLACEMENTS WITHIN KARE

EMPLOYED 457 WHOLE TIME EQUIVALENT STAFF

32 FORMAL COMPLAINTS

Pictured receiving the IITD Diversity and Inclusion Initiative Award 2019 are Jaime Merrins,Dorothy Wilson & Peter Furlong

In June 2019 Dorothy Wilson was a finalist in the Derby Queen Festival Competition in Kildare Town, representing The Hive Youth Club.

Kilcullen Local Service visited the National Stud and the Japanese's Gardens

Niamh and Sinead Devine moved out of their family home and into their own apartment. Sinead said "I was nervous at the start but now I am really happy in my new apartment."

Edenderry Local Service held a Christmas Day in aid of Focus Ireland. Everyone wore Christmas Jumpers for the day. "We raised €120 in aid of the charity".

Early Years had a fantastic year of learning, fun, celebrations and yarn bombing

QQI

Quality and Qualifications Ireland
Dearbhú Cáilíochta agus Cáilíochtaí Éireann

QQI Level 2 *8 Component Awards & 1 Major Award*

QQI Level 3 *13 Component Awards & 1 Major Award*

QQI Level 5 Intellectual Disability Practice
63 Component Awards & 17 Major Awards

QQI Level 5 Health Services Supervisory Management
1 Major Award

QQI level 6 Training Delivery & Evaluation
12 Component Awards

QQI Level 5 *Early Childhood Care & Education*
31 Component Awards & 5 Major Awards

QQI Level 5 *Community Health Services*
16 Component Awards & 2 Major Awards

QQI Level 6 Leadership
10 Component Awards

QQI Level 6 Management
1 Major Award

GAISCE
THE PRESIDENT'S AWARD

Bronze Gaisce Award Recipients

John Afolabi, Ciaran Corless
Shannon Kelly, Ryan Knott
&
Darren Moran

How satisfied are you that you feel welcome to call to the house to visit your family member?
98%

How satisfied are you that your family member is treated with dignity and respect at all times?
96%

How satisfied are you that staff listen to you and respect your views?
95%

How satisfied are you that staff support your child to meet his/her full developmental potential?
100%

FAMILY SURVEY RESULTS

How satisfied are you that your child is supported to interact and play with other children?
100%

What some families had to say...

"Without the support of KARE my daughter would not have the life she has"

"As a family we are happy that our brother is happy in his own home and has some independence."

And some feedback from those who use our service...

"We know who we can talk to if we have an issue or a complaint"

"Staff support us to develop good plans and help us to have good lives"

"Staff will support us to talk to our families about big decisions in our lives"

Our Vison and Mission and Values

Our Vision is that 'individuals with an intellectual disability are seen as equals and live in society along with everyone else'.

Families of young children unanimously reported that they feel their child is supported to meet their full potential

96% adults who use the service feel they are always treated with dignity and respect

Our Mission is to work together so that individuals who use our service are supported to live a fulfilled life.

Our Values are that

- All individuals are treated with dignity and respect,
- Families are involved in a way that works for them,
- Individuals who use our service are supported to;
  - Develop and use their abilities
  - Grow in relationships
  - Share ordinary places
  - Have valued social roles
  - Make informed choices

"all staff I have met are courteous and pleasant to deal with. ..... is given a voice and her wishes are respected even when we as her family don't always agree with her choices".

We asked people who use the service what they think of the supports they get:

88% said they are happy with the support they get to make and keep friends

90% said they are happy with the support they get to live where they want

94% said they are happy with the support they get to learn new things

96% said they are happy with the support they get to be independent

Priority Area - Build Supports for a Good Life

Tamara Byrne from Outreach was involved in presenting a workshop on Public Sector Duty with Inclusion Ireland at the Inclusion Ireland head office in Dublin. Tamara said that "I *really enjoy presenting and I love to share my life experiences with people*". Tamara is pictured with Emily Logan, Commissioner of the Irish Human Rights and Equality Commission on receiving an award for her work in the workshop.

"Hi, I am Neasa Ashe and I live in Mansfield Grove, Athy. I moved here last May with two other service users from the organisation.

Before my move to Mansfield I lived in Flinters Place in Athy. Although my last house was wheelchair accessible, moving to Mansfield has given me so much more independence. Mansfield is a lovely place to live, the estate is so well kept, and we have great neighbours. I work in Athy Credit Union and since the move it is so much handier, quicker and safer for me to get there and back as I don't have to go through the town's main street anymore. My new home has given me so much more freedom and I love being able to do more for myself since moving here. Prior to the move I needed staff to help me pick out clothes and accessories on a daily basis, but now thanks to my accessible wardrobes and worktops I can now do this task myself and at my own leisure. I have remote controlled blinds in my bedroom meaning I can open and close them myself when I want.

I also now have a lovely back garden and outside shed that holds my supplies, which means I can now get to these on my own too. Apart from all of this making my life easier I have the luxury of my own jacuzzi in my new purpose-built bathroom. I had not had a bath since my childhood, so to be able to have my very own jacuzzi is just brilliant. It is so good for my muscles and really relaxes me.

I love my new home"

Employment is an important part of peoples' lives, 75% of people using KARE's services who said they want a job to have a job. 79% said they were satisfied with the support they got from KARE in relation to their job either most of the time or all the time.

Aaron Collins

"When Clare first mentioned The Owl Project, my first reaction was: 'No, I don't think so, Aaron can't travel to Dublin on a train and a bus!' I feel now that I may have passed this fear onto Aaron at the time.
Clare persevered and explained everything, suggested we try the travel training and to take it from there. This was done over a number of weeks with both the train and the bus to the Dáil, until Aaron felt confident enough to try it alone, thus building his confidence, and also, making me realise, he is able to do it - I need to let go!
I'm super proud of him and realise he is capable of so much and, as Aaron would say himself: he loves getting up in the morning to go to work, he's not bored at home and he has made new friends.
I feel that Aaron's statement sums up the whole experience: 'Every-time I get to the Dáil doors, I have a smile on my face because I love it so much!"
Piece written by Phil Collins, mother of Aaron

Kenny Delahunt

"My job gives me a great sense of purpose in life. I realise that I can overcome challenges once they are planned. For example, getting the Luas for work was something I learned in 2019. I travel to Dublin on the train 3 days a week. I have learned how to communicate more professionally and realise that I am in contact with other people's sensitive information when I am working in Public Jobs. I have learned more about professional behaviour in work. I have also learned and enjoyed different social/work occasions since working in the Public Appointments Service (PAS), e.g. Christmas work night out in Dublin, meetings offsite, careers day off site in Dublin. I have learned there is a process to doing everything and teams work together. I work in the ED&I dept (Equality Diversity & Inclusion) as a Clerical Officer"

KARE's Choir "Music in Motion" have been in existence since 2015 with members from all over the organisation. The choir meet for rehearsals every Wednesday in Newbridge and through singing we promote health & wellbeing as well as participating for nothing more than pure enjoyment. Past performances have included singing at KARE's AGM and Social Inclusion Week in Kildare County Council Chambers.
In 2019 the Choir were honoured to perform for Social Inclusion Week in Newbridge Town Hall. The Choir also had the pleasure of being invited by Millicent Singers to perform alongside them for their annual Christmas Concert in McAuley Place in Naas on December 16th.
On arrival at the venue the Choir were greeted by members of the Millicent Singers who kindly gave some advice and words of encouragement to the group which helped to ease the nerves. The Choir performed their own repertoire which included songs such as the Bill Withers classic *Lean on Me* and the anthemic song from the Greatest Showman *This is Me*. The performance was met with a standing ovation. The Choir then joined ranks with The Millicent Singers to finish the night with renditions of some Christmas classics. The night was one of fun, entertainment, excitement, community and inclusion.

Dunlaoghaire Sunset
by
Eoin O'Malley

Sports & Recreations' 2019 kicked off in spectacular fashion when Brendan Connolly was asked to make a submission to Special Olympics NBA Cares Allstars Organisers on behalf of Special Olympics Ireland to participate in the annual NBA Allstars Basketball Games. Brendan had to put together a video of himself and submit it. His submission was successful, and he jetted off to Raleigh, North Carolina to join 11 other Special Olympians from around the world to be a part of the mixed teams on February 16th to play with former NBA greats. The match was streamed live on Facebook.
Following hot on the heels of this was only the matter of a Special Olympic World Summer Games in Abu Dhabi where KARE had two athletes on Team Ireland. Conor Byrne, Equestrian and Padraig Reilly, Bowling competed in the heat of Abu Dhabi and along, with Head Sports Coach Ken Kavanagh, were terrific ambassadors for KARE and their country once again on the international stage.

Every year we look to introduce a new activity into our schedule and this year was no exception with the introduction of Open Water Swimming. Training commenced with Alan McCormack in the chilly waters of the River Liffey in Kilcullen on Monday evenings with great support from Kilcullen Canoe Club to ensure our swimmers were safe in the water. We were joined by swimmers from Navan and Kilkenny. From there we amalgamated with swimmers in Dublin and swam in the new Clontarf Pool on the edge of Dublin Bay. In September our swimming season finished with an open water swim in Wicklow Harbour.

Once again KARE athletes took part in leagues in Floorball, Basketball and Soccer and this culminated in our first awards night held in Toughers' Function Room on December 5th. We were delighted to be joined by CEO Deirdre Murphy, Special Olympics Staff member Claire Killian and staff from K Bowl in Naas to present the awards to all our league participants on the night. We were delighted to also give out awards for Young Athlete of the Year – Conor Butler, Male Athlete of the Year - Brendan Connolly, Female Athlete of the Year – Clare Murphy and also we announced our first inductee into our KARE Sports Hall of Fame – Ben Hogan. A great night was had by all. We were very grateful to get these awards sponsored by Majella Hanley of Ace Awards.

A lucky group from KARE who visited the Dáil Éireann. They got to take a tour of the Dáil Chamber and the Seanad followed by a lovely lunch in the Oireachtas Members bar.

On 15th February Brendan Connolly travelled to Charlotte, North Carolina to play in an International Basketball match called NBA Cares. Brendan was one of 15 international athletes from around the world selected through their countries Special Olympics programmes to take part, and this is a huge achievement. The game was streamed live on TV and Brendan scored 2 great baskets in the game!! Well done Brendan

Front cover artwork
by
Leonard Kennedy & Margaret Nicholls

ICAT

ICAT stands for **I**nformation and **C**ommunication **A**ssistive **T**echnology.

ICAT is an initiative to enhance quality of life for our service users through the appropriate use of information, communication tools and associated assistive technologies (AT).

In 2019 there was a Project in KARE that looked at finding a sustainable process to support ICAT in the organisation. Over the year ICAT supported 48 services users to use Technology to support their goal.

Here is what some of them had to say:

"Text to speech has given me a lot of support. I can talk into the speaker to send a message and it helps me to read and write. I am happy using it" - Teresa

"Alexa helps me with reminders and plays music that I ask her to play. I am hoping to connect more items to Alexa as the year goes on e.g. Lighting" – Davy

"It helped me with some of the words I don't understand. It helps me pronounce some of the words." -Shannon

Ashlene Coleman, Kelly Ann King, Keith Doyle, Rebecca Finn, Thomas O' Toole, Davy Leigh & Leon O'Keefe with Google home

Priority area - Continue Improving

Find a Better Way

Find a Better Way is a project about finding new and better ways to include more people in what happens in KARE. We want people who use KARE's services to be able to share what they think, in whatever ways they communicate. This supports people to be actively listened to and helps change things for the better. KARE is interested in total communication – ways to support everybody to communicate and advocate. The project team is made up of people who use KARE's services and staff. As part of the research for the project **Breda Cross** attended a meeting of a national advocacy group called the Inclusive Research Network (IRN). Breda went on to join IRN and was involved in the launch of their research project Doctors and Us.

Standards and Regulatory Compliance

Health Information and Quality Authority

The Health Information and Quality Authority (HIQA) carried out a total of 10 inspections of our Community and Short Breaks Houses in 2019. We are delighted to retain our high standard. Of the regulations inspected 90% were judged to be compliant and no areas of high risk were identified.

> "All residents eagerly showed the inspector their bedrooms and each bedroom was decorated to the residents' individual taste. They had pictures of family members and friends displayed in their rooms and around the home"

KARE's Curragh Grange Preschool had a successful inspection carried out by Tusla Early Years Inspectorate in January 2019. In their findings the inspector reported:
"*Children were encouraged to take part and afforded opportunities to make choices. Individual preferences were accommodated as to what and how long children wished to engage with specific chosen activities.*"

TUSLA
An Ghníomhaireacht um Leanaí agus an Teaghlach
Child and Family Agency

New Directions

We continued the work on implementing New Directions, the interim standards for day services, throughout 2019. Self-evaluations were completed by all Local Services on themes related to Leadership, Governance and Management, Responsive Workforce, Use of Resources and Use of Information. We were delighted to have been able to support the national roll out of New Directions through our involvement in the development of an e-learning module Putting New Directions into Practice. In addition to this we are participating in the National Person-Centred Planning Framework demonstration project.

Electronic Client Record Project

The aim of our Electronic Client Record Management System (CID) is to assist KARE to manage the information and records of people who use KARE's services, to aid consistency in how we manage and document our records as well as making information easily accessible and retrievable. We began a pilot in September 2018 with two residential locations with the goal of supporting the locations to manage their service user records through the electronic system. On completion of the pilot and having considered the feedback, a plan was made to continue the rollout to the remaining residential locations. This plan began in February 2019 and aimed to have all residential locations actively using the electronic records management system by the end of 2019. Through collaboration with staff teams, social care leaders, planners and a number of other invested staff groups, all residential houses are now actively using KARE CID as their records management system. Embedded in KARE's Individualised Planning Process, staff teams can now see all supports plans displayed on screen for each Area of Life, document and set goals with individuals with defined timeframes and named staff responsible. These are just some examples of its practical uses. It has been challenging in many ways to move from solely paper-based records particularly as a human services organisation, however feedback has been positive about the efficiencies created. These include ease of access, traceability of information, transparency and supporting the management of individuals support plans.

"We are a while using CID now and it has been very beneficial in a lot of ways. It was a slow process at the start as we all navigated our way with the new system. The support we got in this process was excellent; very prompt and with detailed explanations. It has now proved to be a wonderful tool with all information in one area. It gives reminders of upcoming appointments, support plans and reviews which means nothing gets overlooked. Altogether it has proved to work great for our house, service users and staff."

Irene Moran,
Lakelands Naas.

Green energy - Introduction of Electric Vehicles into KARE's Transport Fleet

In mid-2019 an idea was proposed to introduce electric vehicles into the KARE transport fleet. These vehicles would be based in identified Local Service areas and provide a means to transport service users to daily appointments, work duties and activities.

This would not only help streamline some of the transport issues that were arising on a daily basis in the identified areas, but also indicate a strong commitment by KARE to their public responsibilities around energy consumption, reporting and reduction, as well as the promotion of green energy principles in their organisation and also amongst their peers.

The Facilities Department were tasked with seeking information and quotations on different types of electric vehicles. After extensive research it was decided that the Nissan Leaf electric vehicle was a good choice from an operational perspective. and a cost effectiveness viewpoint.

Following the tendering process, SIXT Leasing was engaged to provide three 62Kwh Nissan Leaf electric vehicles for a 3-year lease period. The Facilities Department organised installation of charging points at identified residential locations to enable charging of the vehicles overnight. Training was arranged for all staff to familiarise them with driving an electric / automatic vehicle. The vehicles were delivered to KARE at the end of November 2019.

The cars now operate out of our Local Services in Kilcullen, Edenderry and Clane. Feedback from staff has been extremely positive. The Sustainable Energy Authority of Ireland (SEAI) commented that KARE are the only Section 38 / 39 organisation who have introduced electric vehicles into their transport fleet. We will evaluate the project, and in anticipation of a positive outcome, we look forward to extending our fleet of electric vehicles.

Edward Tuthills' daughter Lisa is supported by KARE and he said:
"Top marks to KARE for including electric cars to their transport fleet. Being environmentally friendly with lower running costs make that a sound choice. They are also more manageable and manoeuvrable in some residential areas where parking space may be at a premium compared to the traditional diesel bus"

Future Plans

a) Future developments

KARE's main aim for 2020 is to sustain or increase the level of services provided in line with its vision and mission.

> *"I would like ... to be more independent and for people like .... to be accepted by society as people like him have a lot to offer"*
>
> *"A really good life for ... would mean .... would look forward to each day knowing she will be doing things that are important to her".*

The development of a new Strategic Plan aimed at mapping KARE's journey for the next five years, began in 2019. This has involved extensive consultation with our stakeholders. In addition to inviting written feedback, a series of workshops were held. Participation at the workshops included people who use the service, family members, staff, Board members and funders. The plan titled **"Include, Innovate, Inspire"** will be published in 2020.

Following the 2014 reconfiguration of children's disability services in Kildare and West Wicklow, KARE has been one of the 5 organisations involved in the provision of services under the "Progressing Disability Services for Children and Young People" national policy. In May 2019 KARE was appointed lead agency for the South Kildare Children's Disability Network Team. Since then, KARE has been working with the HSE and other organisations to transition fully to this model of working. This is a key objective for children's disability services nationally in 2020, and KARE will continue to progress the implementation of this in line with national policy.

b) Subsequent events

At the time of writing, Ireland is experiencing the full impact of the Coronavirus, COVID 19 pandemic. From the outset, KARE has worked with the HSE to ensure that a comprehensive contingency plan is in place to deliver continued care and support in the face of unprecedented circumstances. This emergency plan necessitated a reorganisation of many of our core functions to further prioritise the safety of all people in the organisation, but, most especially those supported by KARE. Inevitably, much of the development plans for the organisation, including finalisation of the strategic plan, have been put on hold as we focus our efforts on responding to the pandemic in line with national best practice guidelines.

There are no significant events affecting KARE post year end that require adjustment to the financial statements at 31 December 2019.

Financial review

a) Key Financial Performance Indicators

KARE achieved a surplus on ordinary activities of €1,177 (2018: Deficit €120,344). The Charity reserves at the year-end were €11,473,349 (2018: €11,472,172). Of reserves, €10,761,470 (2018: 10,758,566) are held for restricted purposes. Of those restricted funds €10,829,204 (2018: €10,780,061) relate to Capital Funds.

Included in unrestricted reserves is designated funds amounting to €450,741 (2018: €612,772).

b) Fundraising Activities

Funds are raised in the name of the company by various branches of KARE or through fundraising events organised by members of the public. All funds raised in the name of KARE are lodged to a separate fundraising bank account. The Chairperson and Treasurer of the organisation are the sole signatories on this account and the fund is used at the discretion of the Board of Directors. As 99% of the organisation's income is from the state, the amounts fundraised allow the organisation to have an independent source of funds which are mainly used to support capital developments.

c) Investment Policy

The objective of KARE's investment policy is to maintain sufficient liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible returns. Interest earned is applied in furtherance of the charitable objectives.

d) Financial Review – Going Concern

After making appropriate enquiries, the Board of Directors have a reasonable expectation that KARE has adequate resources to continue in operational existence for the foreseeable future. KARE is reliant on continued Health Service Executive (HSE) funding to carry out its charitable activities. The Board is confident this funding will continue for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

e) Financial Risk Management

KARE's financial risk management objectives and policies involve identifying risks and opportunities across KARE, assessing the potential impact of these risks and providing a method for addressing these impacts by either reducing threats to an acceptable level or achieving opportunities. The risk review process consists of activities to identify, categorise, describe, and assess risks. The outcome is a list of described risks which are clearly mapped to objectives and prioritised according to risk assessment criteria which are reviewed, challenged, discussed and agreed by the Board of Directors.

f) Reserves Policy

The policy of KARE is that cash backed unrestricted funds and undesignated funds, not required in the immediate future, are primarily used to provide a cushion for short-term operating cash to support the working capital requirements of the organisation.

As a Section 38 Agency, KARE is predominately reliant on funding from the HSE to ensure continued delivery of its services. The HSE does not permit the organisation to hold cash reserves generated from the funding they furnish. The Board of Directors are of the opinion that, given the nature of our funding arrangements, it is appropriate to rely on the HSE to fund the services we deliver.

At 31st December 2019, KARE holds free reserves of €261,138 (2018: €100,834). Free reserves represent the undesignated and unrestricted reserves held at the year-end.

The Board of Directors are cognisant that KARE currently have low free reserves, however, should the need arise they could undesignate funds designated for long term projects or dispose of unencumbered freehold fixed assets, thereby, freeing up cash for free reserves.

g) Accounting Records

The measures taken by the Board of Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records include the implementation of 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. KARE's books of account are kept at Newbridge Industrial Estate, Newbridge, Co. Kildare.

h) Auditors

The auditors, JPA Brenson Lawlor Chartered Accountants and Statutory Audit firm, continued in office this year in accordance with the Companies Act 2014.

Statement of Directors' responsibilities

Directors' compliance statement

The Board of Directors acknowledge that they have a responsibility to ensure that the organisation is fully compliant with their obligations under the Companies Act 2014. To this end, the Finance Audit Committee review the internal controls in place on an annual basis.

They confirm that:

- Adequate controls are in place in order to meet the obligations of the company
- Appropriate arrangements and structures are in place that is, in their opinion, designed to secure material compliance with the company's relevant obligations.

Statement on 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.

Statement of Internal Control

The Directors acknowledge their responsibilities under Section 1.9 of the Code of Practice for the Governance of State Bodies – Business and Financial Reporting Requirements, regarding maintaining appropriate procedures for financial control, travel, procurement and asset disposal.

The Directors acknowledge that the Board is responsible for the company's system of internal financial control but note that such a system can only provide reasonable, but not absolute assurance against material error. The company's internal financial control system includes, but is not limited to:

- Operation of a Finance Audit Committee which reports to the Board;
- Annual budget is prepared by the company and approved by the Finance Audit Committee and the Board. Regular reviews of actual results against the budget occur;
- Maintaining clear hierarchy of approval and authorisation;
- Maintaining segregation of duties between operational functions, processing and payments;
- Board approval sought for any material items outside of the annual budget, for example capital projects;
- The Board confirm that they are satisfied with the effectiveness of the system of internal financial control.

Directors' responsibilities statement

The Board of Directors are responsible for preparing the Directors' Report and the financial statements in accordance with FRS 102, the financial reporting framework applicable in the Republic of Ireland, and the provisions of the Companies Act 2014.

Company law requires the Board of Directors to prepare financial statements for each financial year. Under company law the Board of Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether FRS 102 has been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation;
- Maintain the integrity of the corporate and financial information included on the company website.

The Board of Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Directors, on 28th April 2020 and signed on their behalf by:

Mr Sean Bagnall
Director

Ms Teresa Donohoe
Director

Independent Auditors Report

jpa brenson lawlor
chartered accountants

Opinion
We have audited the financial statements of KARE, Promoting Inclusion for People with Intellectual Disabilities for the year ended 31 December 2019 which comprise the Statement of Financial Activities, Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant 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.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its surplus/(deficit) for the 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 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
We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

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

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

jpa brenson lawlor
chartered accountants

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 Director's Report is consistent with the financial statements; and
- the Director's 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 the 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 any material misstatements in the Directors' Report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

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

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

jpa brenson lawlor
chartered accountants

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 reasonable 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 located on the IAASA's website at: http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland).This description forms part of our auditor's report.

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

IAN LAWLOR

Ian Lawlor
for and on behalf of JPA Brenson Lawlor

28th April 2020

Chartered Accountants
Statutory Audit Firm

Argyle Square
Morehampton Road
Donnybrook
Dublin 4
D04 W9W7

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted funds 2019 €	Restricted funds 2019 €	Capital funds 2019 €	Total funds 2019 €	Total funds 2018 €
Income and endowments:						
Donations and legacies	2	132,538	-	-	**132,538**	100,332
Charitable activities	3	-	24,781,282	238,550	**25,019,832**	23,456,039
Investments	4					
Total income and endowments		**132,538**	**24,781,282**	**238,550**	**25,152,370**	**23,556,371**
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	5 - 7	-	(24,608,689)	(542,504)	**(25,151,193)**	(23,676,715)
Total expenditure		**-**	**(24,608,689)**	**(542,504)**	**(25,151,193)**	**(23,676,715)**
Net income / (expenditure) before transfers		132,538	172,593	(303,954)	**1,177**	(120,344)
Transfers	18	(134,265)	(218,832)	353,097	-	-
Net movement in funds		(1,727)	(46,239)	49,143	**1,177**	(120,344)
Opening funds	18	713,606	(21,495)	10,780,061	11,472,172	11,592,516
Closing funds	18	711,879	(67,734)	10,829,204	**11,473,349**	11,472,172

The notes on pages 34 to 51 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2019

	Note	2019 €	2019 €	2018 €	2018 €
FIXED ASSETS					
Tangible fixed assets	13		10,881,434		11,102,809
CURRENT ASSETS					
Debtors	14	1,686,916		1,451,951	
Bank and cash	15	1,798,106		1,525,406	
		3,485,022		2,977,357	
CURRENT LIABILITIES					
Creditors falling due within one year	16	(2,342,315)		(2,056,106)	
NET CURRENT ASSETS/(LIABILITIES)			1,142,707		921,251
TOTAL ASSETS LESS CURRENT LIABILITIES			12,024,141		12,024,060
Creditors falling due after one year	17		(550,792)		(551,888)
NET ASSETS			11,473,349		11,472,172
CHARITY FUNDS					
Unrestricted funds	18		711,879		713,606
Restricted capital funds	18		10,829,204		10,780,061
Restricted funds	18		(67,734)		(21,495)
TOTAL FUNDS	18		11,473,349		11,472,172

The notes on pages 34 to 51 form part of these financial statements.

The financial statements were approved and authorised for issue by the Directors on 28th April 2020 and signed on their behalf, by:

Mr Sean Bagnall
Director

Ms Teresa Donohoe
Director

STATEMENT OF CASHFLOWS

AS AT 31 DECEMBER 2019

	Note	2019 €	2018 €
Cashflows from operating activities			
Net cash provided by operating activities	20	605,225	343,177
Cashflows from investment activities			
Purchase of tangible fixed assets	13	(332,525)	(96,741)
Net cash used in investing activities		(332,525)	(96,741)
Changes in cash and cash equivalents for the year		272,700	246,436
Cash and cash equivalents at beginning of year	15	1,525,406	1,278,970
Cash and cash equivalents at end of year	15	1,798,106	1,525,406

The notes on pages 34 to 51 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1. Accounting Policies

1.1 Basis of preparation of financial statements

These financial statements comprising the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the individual financial statements of KARE, Promoting Inclusion for People with Intellectual disabilities ("KARE") for the financial year ended 31 December 2019.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

As permitted by Section 291 of the Companies Act 2014, the company has varied the standard formats specified in that Act for the Statement of Financial Activities, the Statement of Financial Position and Statement of Cash Flow. Departures from the standard formats as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP.

KARE meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Comparative Figures

In preparing these accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. Where necessary comparative figures have been re-grouped on a basis consistent with the current year.

1.3 Company status

The Charity is an Irish registered company limited by guarantee under part 18 of the Companies Act 2014 with a registered office at Newbridge Industrial Estate, Newbridge, Co. Kildare. The members of the company are the Directors set out on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity. KARE is a public benefit entity.

1.4 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements. The Company is dependent on the Health Service Executive (HSE) to fund its activities and the ongoing support of the HSE at an appropriate level is fundamental for the ability to continue as a going concern. The HSE has not given any indication that it will withdraw its financial support in the foreseeable future. Management have reviewed the level of activity and costs for 2020 and have drawn up plans to deal with the issues associated with current cost and funding pressures.

1.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is categorised in accordance with Charities SORP as follows; Donations and Legacies, Charitable Activities and Investments.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general donated time of volunteers is not recognised. Refer to the Directors' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income that does not meet the recognition criteria is deferred until such time as the performance related conditions are met.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Support costs are allocated on the basis of staff numbers in the relevant department.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include maintenance and administration. Costs of raising funds are those incurred in attracting voluntary income.

Expenditure on charitable activities are those costs incurred in furtherance of the charitable activities and providing services to beneficiaries.

Governance costs are those associated with meeting the constitutional and statutory requirements of the Charity.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities (Incorporating Income and Expenditure Account) "Statement of Financial Activities".

Tangible fixed assets and depreciation continued...

Fully depreciated property, plant and equipment are retained in the cost of property, plant and equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% / 5% straight line
Motor vehicles	-	20% straight line
Fixtures and fittings	-	20% straight line
Computer equipment	-	20% straight line

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating Income and Expenditure Account on a straight line basis over the lease term.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Taxation

The Charity is registered with the Revenue Commissioners, CHY No. 5907, and is therefore not liable to corporation tax on any surplus income.

1.15 Functional and Foreign currencies

The financial statements have been presented in euro (€) which is also the functional currency of the company.

Monetary assets and liabilities denominated in foreign currencies are translated into euro at rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into euro at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

1.16 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

1.17 Employee Benefits

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Short term employee benefits, including untaken annual leave which is expected to be taken by employees within 12 months after the year end in which the employee renders the related service.

1.18 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes. Designated Funds are that portion of unrestricted funds which have been earmarked by the Directors for specific purposes. Further details on the purpose and likely timing of expenditure is set out in the notes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.18 Fund accounting Continued...

Capital funds

Grants received towards capital assets are credited to the statement of financial activities under restricted capital funds when received or receivable subject to any performance related conditions being met. The fund is reduced each year by the depreciation charged on assets purchased through the fund.

1.19 Critical accounting estimates and areas of judgment

In the application of the Charity's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation for the period. Detail of the useful economic lives is included in the accounting policies.

Going Concern

The Company is dependent on the Health Service Executive (HSE) to fund its activities and the ongoing support of the HSE at an appropriate level is fundamental for the ability to continue as a going concern. The HSE has not given any indication that it will withdraw its financial support in the foreseeable future. Management have reviewed the level of activity and costs for 2020 and have drawn up plans to deal with the issues associated with current cost and funding pressures. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

2. Income from donations and legacies

	Unrestricted funds 2019 €	Restricted funds 2019 €	Capital funds 2019 €	Total 2019 €	Total 2018 €
Voluntary donations and Legacies	132,538	-	-	**132,538**	100,332
Total	**132,538**	**-**	**-**	**132,538**	**100,332**

Income from Voluntary Donations includes all income received from KARE Branches, all fundraising events held by KARE, Legacies receivable and a monetary value of any donations in kind received during the year.

3. Income from charitable activities

	Unrestricted funds 2019 €	Restricted funds 2019 €	Capital funds 2019 €	Total 2019 €	Total 2018 €
Services and supports	-	23,089,432	238,550	**23,327,982**	21,712,330
Housing	-	185,505	-	**185,505**	183,419
Training initiatives	-	1,506,345	-	**1,506,345**	1,560,290
Total	**-**	**24,781,282**	**238,550**	**25,019,832**	**23,456,039**

Income from Charitable Activities includes all income received primarily from the Health Service Executive for the delivery of Services. It also includes Grants from other funders as listed in the analysis of Income from charitable activities.

KARE, a Tier 2 Approved Housing Body, receives income from tenants meeting certain criteria. Income is recorded in the Housing Activity.

Income from Training Initiatives includes amounts received from the Department of Employment Affairs and Social Protection under the Community Employment Schemes and also the Education Training Boards for Local Training Initiatives.

3. Income from charitable activities continued – Analysis of income from charitable activities

	2019	2018
	€	€
Services and supports		
HSE Kildare West Wicklow	**20,403,761**	19,144,276
HSE Miscellaneous	**546,869**	140,082
HSE Rehabilitative Training	**499,793**	484,723
Department of Education - Bus Escorts	**444,860**	442,718
Department of Education - VTC	**209,479**	202,959
HSE Midland	**208,802**	345,043
HSE South Eastern	**165,199**	183,199
Social Welfare reimbursements	**112,563**	182,493
HSE Special requests	**89,728**	73,686
Residential contributions - RSSMACs	**75,900**	71,631
Department of Education - Ancillary	**72,826**	127,553
HSE Childrens' respite	**60,228**	68,832
HSE Mothers and babies	**49,630**	57,719
Revenue Grants	**36,390**	22,051
HSE Dublin South East/Wicklow	**34,892**	34,892
Miscellaneous receipts	**28,510**	58,941
HSE Dublin North East	**25,394**	23,793
Respite Contributions	**10,556**	10,993
Social Club Contributions	**8,576**	10,052
Rental Income	**3,127**	3,631
Summer Camp/Special Olympics	**2,350**	7,021
Tusla - Residential Funding	**-**	16,042
Total	**23,089,433**	**21,712,330**

	2019	2018
	€	€
Housing		
Rental income	**185,505**	183,419
Total	**185,505**	**183,419**

	2019	2018
	€	€
Training schemes and initiatives "Training initiatives"		
Dept of Employment Affairs and Social Protection - Community Employment	**1,413,423**	1,391,276
Education and Training Boards - Local Training Initiatives	**92,921**	169,014
Total	**1,506,344**	**1,560,290**
Total income from charitable activities	**24,781,282**	**23,456,039**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

4. Investment income

	Unrestricted funds 2019 €	Restricted funds 2019 €	Capital funds 2019 €	Total 2019 €	Total 2018 €
Bank interest	-	-	-	-	-
Total	-	-	-	-	-

5. Direct costs

	Services and supports 2019 €	Housing 2019 €	Training initiatives 2019 €	Capital 2019 €	Total 2019 €	Total 2018 €
AGM, publications, affiliations	14,658	-	-	-	**14,658**	21,002
Bank interest & charges	61	134	72	-	**267**	251
Catering & housekeeping	250,230	18,756	25,299	-	**294,285**	299,318
Depreciation	8,198	1,853	-	542,504	**552,555**	542,173
I.C.T.	67	-	277	-	**344**	26,887
Insurance	3,030	-	-	-	**3,030**	3,020
Leasing of equipment	390	-	-	-	**390**	3,130
Light & heat	171,472	-	-	-	**171,472**	156,532
Material costs	231,257	-	8,309	-	**239,566**	242,987
Miscellaneous	4,766	13,604	-	-	**18,370**	17,852
Print, post & stationery	25,155	-	13,555	-	**38,710**	39,572
Professional & legal fees	24,830	-	1,845	-	**26,675**	3,415
Recreation & leisure	18,668	-	-	-	**18,668**	28,486
Rehabilitative training	39,699	-	-	-	**39,699**	42,769
Rent & rates	93,042	38,403	-	-	**131,445**	110,095
Repairs & maintenance	176,368	162,101	-	-	**338,469**	429,837
Telephone	77,640	-	-	-	**77,640**	67,776
Training & development	300	-	50,811	-	**51,111**	66,513
Transport costs - national	489,307	-	-	-	**489,307**	433,263
Travel - national	370,970	-	9,337	-	**380,307**	348,356
Wages	18,485,713	-	1,396,839	-	**19,882,552**	18,510,688
Total	**20,485,821**	**234,851**	**1,506,344**	**542,504**	**22,769,520**	**21,393,922**

6. Support costs

Support costs are those costs incurred directly in support of the activities undertaken by KARE. Support costs are allocated based on direct staff.

	Services and supports 2019	Housing 2019	Total 2019	Total 2018
	€	€	€	€
AGM, publications, affiliations	41,342	316	**41,658**	35,309
Bank interest & charges	3,496	27	**3,523**	3,624
Catering & housekeeping	6,799	52	**6,851**	8,678
Depreciation	1,334	10	**1,344**	1,344
I.C.T.	295,704	2,259	**297,963**	173,009
Insurance	51,219	391	**51,610**	47,739
Leasing of equipment	20	-	**20**	-
Light & heat	21,728	166	**21,894**	21,435
Material costs	70,299	537	**70,836**	34,110
Miscellaneous	11,413	87	**11,500**	108
Print, post & stationery	22,967	175	**23,142**	19,335
Professional & legal fees	73,631	563	**74,194**	89,042
Recreation & leisure	-	-	-	-
Rehabilitative training	-	-	-	-
Rent & rates	63,475	485	**63,960**	51,764
Repairs & maintenance	96,290	736	**97,026**	110,499
Telephone	13,113	100	**13,213**	12,214
Training & development	46,639	356	**46,995**	53,284
Transport costs - national	8,204	63	**8,267**	3,820
Travel - national	29,186	223	**29,409**	4,220
Wages	1,506,755	11,513	**1,518,268**	1,613,259
Total	**2,363,614**	**18,059**	**2,381,673**	**2,282,793**

6.1 Governance costs

Included within direct and support costs are the following governance costs:

	2019	2018
	€	€
AGM, publications, affiliations	**56,316**	56,311
Auditors fees	**10,455**	10,455
Professional & legal fees	**90,415**	82,002
Total	**157,186**	**148,768**

7. Analysis of Expenditure by expenditure type

	Staff costs 2019	Depreciation 2019	Other costs 2019	Total 2019	Total 2018
	€	€	€	€	€
Services and supports	19,992,468	9,532	2,847,435	**22,849,435**	21,378,868
Housing	11,513	1,863	239,534	**252,910**	205,436
Training initiatives	1,396,839	-	109,505	**1,506,344**	1,560,289
Capital	-	542,504	-	**542,504**	532,122
Total - Charitable activities	**21,400,820**	**553,899**	**3,196,474**	**25,151,193**	**23,676,715**

8. Net income/(expenditure)

This is stated after charging / (crediting):

	2019	2018
	€	€
Depreciation of tangible fixed assets	**553,899**	543,517
Operating leases - vehicles	**7,430**	-
Operating leases - rent	**195,405**	161,859

9. Auditors' remuneration

	2019	2018
	€	€
Fees payable for annual audit	**10,455**	10,455

10. Taxation

KARE, a registered charity with the Revenue Commissioners, CHY No. 5907, and is therefore not liable to corporation tax on any surplus income. KARE complies with Circular 44/2006, Tax Clearance Procedure Grants, Subsidies and Similar Type Payments.

11. Staff costs

	2019	2018
	€	€
Wages and salaries	**18,537,681**	17,441,156
Employers RSI	**1,837,564**	1,721,271
Pension costs	**1,025,404**	941,600
Non payroll costs - agency staff	**171**	19,920
Total	**21,400,820**	**20,123,947**

Employee numbers

	2019	2018
	No.	No.
Management and administration	**31**	27
Support services	**374**	367
Nursing staff	**29**	30
Paramedical staff	**20**	18
Maintenance staff	**3**	3
Total	**457**	**445**

Analysis of salary bands

	2019	2018
	No.	No.
Between €60,001 - €70,000	**17**	22
Between €70,001 - €80,000	**3**	7
Between €80,001 - €90,000	**6**	-

The Charity considers the Key Management Personnel to comprise of the Chief Executive Officer. Remuneration of the Chief Executive Officer in the year totalled €58,827 in gross pay and €4,118 in company pension contributions. The Chief Executive Officer, Ms. Deirdre Murphy, commenced in late April 2019. An Interim Chief Executive Officer was in situ under contract until late May. Included in the above are gross fees amounting to €43,751 excluding VAT invoiced from the Interim Chief Executive Officer in 2019.

12. Interest

	2019	2018
	€	€
Bank interest and charges	**3,790**	3,875

13. Tangible fixed assets

	Buildings	Fixtures & Fittings	ICT	Motor Vehicles	Total
	€	€	€	€	€
Cost					
At 1 January 2019	16,123,424	781,858	618,226	1,221,282	18,744,790
Additions	274,932	30,875	1,968	24,750	332,525
At 31 December 2019	16,398,356	812,733	620,194	1,246,032	19,077,315
Accumulated Depreciation					
At 1 January 2019	5,366,275	781,858	557,394	936,454	7,641,981
Depreciation	393,971	6,175	27,010	126,744	553,900
At 31 December 2019	5,760,246	788,033	584,404	1,063,198	8,195,881
Net Book Value					
At 31 December 2018	**10,757,149**	**-**	**60,832**	**284,828**	**11,102,809**
At 31 December 2019	**10,638,110**	**24,700**	**35,790**	**182,834**	**10,881,434**

A first legal charge is secured by Kildare County Council over the freehold interest in the property at Folio 8028F, 17459, 24421F, 25282F and 21692F in the total amount of €1,352,684. A first legal charge is secured by the Health Service Executive over the freehold interest in property at Folio 23573F in the amount of €500,000. Where the Grantor has requested a Grant agreement to be signed, KARE has done so to protect the State's interest.

The directors have considered the value of fixed assets as at the 31 December 2019 and are satisfied there is no impairment required in 2019. (2018: Nil).

14. Debtors

	2019	2018
	€	€
Trade debtors	**1,503,027**	1,399,214
Work in progress	**68,651**	-
Prepayments and other	**115,238**	52,737
Total	**1,686,916**	**1,451,951**

15. Bank and Cash

	2019	2018
	€	€
Friends of KARE - Branch Bank	**711,879**	713,606
KARE Bank and cash	**1,086,227**	811,800
Total	**1,798,106**	**1,525,406**

16. Creditors: Amounts falling due within one year

	2019	2018
	€	€
Trade creditors	**531,051**	533,266
Accruals and other	**1,328,973**	936,488
Payroll taxes	**471,179**	429,739
Value added tax	**11,112**	23,049
Capital grants control	**-**	133,564
Total	**2,342,315**	**2,056,106**

17. Creditors: Amounts falling due after more than one year

	2019	2018
	€	€
Refurbishment fund	**550,792**	551,888
Total	**550,792**	**551,888**

In accordance with the Approved Housing Body Financial Standards and Assessment Framework, Tier 2 Housing Bodies should have a sinking fund in place. KARE complies with this requirement and has developed a sinking fund for long term systematic repair and refurbishment on KARE's entire property portfolio. The level of provision maintained is required to meet the ten year refurbishment plan.

18. Statement of funds

	Opening funds 2019 €	Income 2019 €	Expenditure 2019 €	Transfers 2019 €	Closing funds 2019 €
Unrestricted					
General funds	713,606	132,538	-	(134,265)	**711,879**
Restricted funds					
Services and supports	(5,541)	23,089,432	(22,849,435)	(235,632)	**(1,176)**
Housing	(15,955)	185,505	(252,910)	16,800	**(66,560)**
Training initiatives	1	1,506,345	(1,506,344)	-	**2**
Capital	10,780,061	238,550	(542,504)	353,097	**10,829,204**
Total	**11,472,172**	**25,152,370**	**(25,151,193)**	**-**	**11,473,349**

Unrestricted Funds
Included in Unrestricted funds is amounts designated by the Board of €450,741 (2018: €612,772). These funds are designated for capital projects for expenditure in the short to medium term.

Restricted Services and Supports fund
The restricted services and support fund is all restricted income and expenses in respect of delivering services and supports to Service Users. At the 31 December 2019 the fund is in deficit due to an operational deficit in the year.

Restricted Housing
The housing reserve relates to all income and expenses relating the activities of the Approved Housing Body. An operational deficit has arisen in 2019. A review of the Housing Fund will be undertaken in 2020 with a view to eliminating the deficit.

Capital funds
The balance in capital funds comprises the net amount of capital funding provided to KARE. The fund will be depleted when the depreciation for the assets in which the funds were advanced is charged to the SOFA.

Transfers between funds
Transfers between funds primarily consist of amounts transferred from Unrestricted General funds and Restricted Services and Supports fund to fund capital projects. All Capital Funds and transfers are approved by the Board of Directors.

19. Analysis of net assets between funds

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Tangible fixed assets	-	10,881,434	10,881,434	11,102,809
Current assets	711,878	2,773,144	3,485,022	2,713,185
Current liabilities		(2,342,315)	(2,342,315)	(1,791,934)
Creditors over one year		(550,792)	(550,792)	(551,888)
Total	**711,878**	**10,761,471**	**11,473,349**	**11,472,172**

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 €	2018 €
Net income / (expenditure) in the year	1,177	(120,344)
Adjust for:		
Depreciation	553,899	543,517
Increase in debtors	(234,965)	(59,514)
Increase / (decrease) in creditors	285,114	(20,482)
Net cash provided by operating activities	**605,225**	**343,177**

21. Operating lease commitments

At 31 December 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 €	2018 €
Within one year	194,511	155,173
Between two and five years	404,097	199,313
Over five years	48,896	91,028
	647,504	**445,514**

22. Related party transactions

There were no related party transactions other than those already disclosed in the financial statements. None of the Directors receive any remuneration or fees for their roles as directors of KARE.

23. Post balance sheet events

There have been no material events post year end that require adjustment or disclosure in the financial statements.

24. Capital commitments

KARE have several ongoing capital projects planned at the 31 December 2019, however, there are no capital commitments contracted at the 31 December 2019.

25. Contingent liabilities

Included in the 2019 income is an amount of €119,242 which the HSE provided for supplementary funding. In January 2020, the HSE indicated that they may retract this income from KARE's 2020 income allocation. KARE are negotiating with the HSE to resolve the matter.

26. Additional income disclosures

In accordance with the Department of Public Expenditure and Reform, Circular 13/2014, the following disclosures are required for all bodies receiving publicly funded grants.

Grant programme	Purpose	Amount in SOFA	Term of the Grant	Total Grant	Received 2019	Amount (Deferred) / Due	Reporting policies
Health Service Executive							
HSE Kildare West Wicklow	Service Provision	20,403,761	Annual	20,403,761	19,365,233	1,038,528	Reported as agreed in SA
HSE Midland	Service Provision	208,802	Annual	208,802	205,480	3,322	Reported as agreed in SA
HSE Dublin North East	Service Provision	25,394	Annual	25,394	21,162	4,232	Reported as agreed in SA
HSE Dublin South East/Wicklow	Service Provision	34,892	Annual	34,892	29,077	5,815	Reported as agreed in SA
HSE South Eastern	Service Provision	165,199	Annual	165,199	165,199	-	Reported as agreed in SA
Special HSE service requests	Service Provision	746,455	Ongoing	746,455	593,623	152,832	Invoiced as utilised
HSE Rehabilitative Training	Service Provision	499,793	Annual	499,793	458,858	40,935	Based on annually agreed attendance
Department of Education and Science							
Department of Education - Bus Escorts	Service Provision	444,860	Annual	444,860	444,860	-	Reported as agreed annually
Department of Education - VTC	Service Provision	209,479	Annual	209,479	135,435	74,044	Reported as agreed annually
Department of Education - Ancillary	Schools Ancillary Pay	72,826	Annual	72,826	2,581	70,245	Reported as agreed annually
Department of Social Protection							
Community Employment Schemes	Training Schemes	1,413,423	Annual	1,413,423	1,374,498	38,925	Reported as per contracts
Social Welfare Income	Social Welfare Income	112,563	Ongoing	112,563	112,563	-	Reported as received
Education and Training Boards							
Local Training Initiatives	Training Schemes	92,921	Annual	92,921	87,016	5,905	Reported as per contracts
Tusla							
Residential Funding	Service Provision	-	Annual	-	-	-	Reported as receiveable
Kildare County Council							
Capital Assistance Scheme	Capital	185,289	Once off	185,289	127,389	57,900	Reported as receiveable
Amenity Grant	Gardening	1,450	Once off	1,450	1,450	-	Reported as receiveable
National Lottery							
Buses	Service Provision	4,200	Once off	4,200	4,200	-	Reported as receiveable
Other Lottery Grants	Service Provision	34,940	Once off	34,940	30,300	4,640	Reported as receiveable
Miscellaneous							
Rental Income	Service Provision	188,632	Ongoing	188,632	188,585	47	Reported as receiveable
Community Foundation of Ireland Older Persons Fund	Service Provision	-	Once off	-	-	-	Reported as receiveable
National Disability Team partnership charges	Service Provision	25,496	Ongoing	25,496	23,298	2,198	Reported as receiveable
Client Contributions	Service Provision	97,382	Ongoing	97,382	95,005	2,377	Reported as receiveable
Miscellaneous Contributions	Service Provision	52,075	Ongoing	52,075	50,993	1,082	Reported as receiveable
Total		**25,019,832**		**25,019,832**	**23,516,805**	**1,503,027**	

27. Approval of financial statements

The financial statements for the year ended 31 December 2019 were approved and adopted by the Board of Directors.

In Memory
Michelle Pender

On the 18th of November 2019, at the age of 47 our friend Michelle passed away.
Michelle loved coming to the day service in Blessington and kept a close eye on all the comings and goings.

She enjoyed the banter and joking and had the greatest laugh with mishaps or when things went wrong.
You knew you were in the good books if she called you a pup.

She really enjoyed being in the bathroom (designated "cursing" area) where less complimentary words could be used. She delighted in this opportunity to let off some frustrations of her own.

Michelle enjoyed being out and about in Blessington and lots of people would say hello to her.

She could have a great big smile on her face that would make anyone's day.
Michelle enjoyed Tuesday morning mass, attended regularly, and was well known and acknowledged by the other mass goers.

On the day of her funeral, service users, staff and friends provided a guard of honour for Michelle.
She is missed in the centre by staff and service users.

Ar dheis Dé go raibh a hanam

Appendix

Annual Financial Accounts for Primary Schools to be prepared by External School Accountant

St Anne's School
Ballymany Cross, The Curragh, Co. Kildare

Accountant's Report
FINANCIAL ACCOUNTS

FOR THE YEAR SEPTEMBER 1, 2018 TO AUGUST 31, 2019

St Anne's School

CONTENTS

	Page
Board of Management Report	1
Accountant's Report	2
Income and Expenditure Account	3
Balance Sheet	4
Notes to the Accounts	5
Detailed Income and Expenditure Account	6 - 10
Detailed Balance Sheet	11 - 12
Financial Report to Parents	13 - 14

St Anne's School

General Information

School Name	St Anne's School
School Address	Ballymany Cross The Curragh Co. Kildare
Roll Number	19277B
RCN Number	20009700
Pupil Enrolment for the Year	85
Patron	**KARE** Athgarvan Rd. Kilbelin, Newbridge, Co Kildare W12 Y497
Trustee (where applicable)	Name Address
Accountant	Katherine Tully & Co. Belle Ombre' Burgage Moyle Blessington Co. Wicklow W91 TK53
Bankers	Bank Of Ireland Main St, Newbridge, Co Kildare

St Anne's School
BOARD OF MANAGEMENT REPORT
FOR THE YEAR ENDED 31 AUGUST 2019

1) Objectives and Activities

2) Achievements & Performances

3) Financial Review and Responsabilities for Finances

4) Structure, Governance and Management

5) Reference and Administration details

6) Names of Board Members

On behalf of the board;

Chairperson Frida Lowry

Board Member John Hogan

DATE 15/1/2020

St Anne's School

ACCOUNTANT'S REPORT ON THE ACCOUNTS TO THE BOARD OF MANAGEMENT OF ST ANNE'S SCHOOL

FOR THE YEAR ENDED 31 AUGUST 2019

As described on page 3 you have approved the accounts for the year ended 31 August 2019 as set out or pages 3 to 5. In accordance with your instructions, we have compiled these accounts from the accountin records and information and explanations supplied to us.

Katherine Tully & Co.
Chartered Certified Accountants Registered Auditors
Belle Ombre'
Burgage Moyle
Blessington
Co Wicklow W91 TK53

DATE 14/02/2020

St Anne's School

Income and Expenditure Account for the year ended 31 August 2019

	Actual 2018/2019 €	Actual 2017/2018 €
Total Income	827,649	657,115
Total Expenditure	820,402	726,351
Surplus / Deficit	7,247	(69,236)
Opening Balance	87,912	157,148
Closing Balance	**95,159**	**87,912**

St Anne's School

Balance Sheet as at 31 August 2019

		Actual 2018/2019 €	Actual 2017/2018 €
1. Fixed Assets	**Note 2**		
		-	-
Fixture, Fittings and Equipment		28,000	42,000
Computer Equipment		13,336	26,668
Motor Vehicles		53,040	-
		94,376	68,668
2. Current Assets	**Note 3**		
Debtors and prepaid expenses		26,846	34,049
Cash at bank and in hand		52,445	72,232
		79,291	106,281
3. Current Liabilities	**Note 4**		
Creditors and accrued expenses		78,508	87,037
4. Net Current Assets (2 - 3)		783	19,244
5. Total Assets Less Current Liabilities	**(1 + 4)**	**95,159**	**87,912**
Financed by:			
6. Contribution towards the Cost of Fixed Assets		-	-
Balance Brought Forward		87,912	157,148
7. Surplus/(Deficit) on Income and Expenditure Account		7,247	(69,236)
		95,159	**87,912**

Frida Lowry
Chairperson

John Hogan
Board Member

Date: 15/1/2020

Notes to Financial Statements

1. Accounting Policies: Depreciation, Amortisation of State Grants, etc.

Items are valued at cost less depreciation based upon the straight line method.
FF&E items are depreciated over a five-year useful life.
Computer/ICT equipment is depreciated over a three-year useful life.
Motor Vehicles items are depreciated over a five-year useful life.

2. Fixed Assets: Cost, Additions, Depreciation, Net Book Value

	Fixtures, Fittings & Equipment	Computer Equipment	Motor Vehicles	Total
	2019/2018	2019/2018	2019/2018	
	€	€	€	€
Fixed Assets Cost - Opening Balance	70,000	40,000	-	110,000
Additions	-	-	66,300	66,300
Disposals				
Closing Balance	70,000	40,000	66,300	176,300
Accumulated Depreciation				
Opening Balance	28,000	13,332	-	41,332
Current Year Depreciation	14,000	13,332	13,260	40,592
Depreciation on Disposal	-	-	-	-
Closing Balance Depreciation	42,000	26,664	13,260	81,924
Net Book Value	**28,000**	**13,336**	**53,040**	**94,376**

3. Debtors and Prepaid Expenses

The prepaid expenses are the insurance costs for one month.
The debtors correspond to Kare invoice payable for Sept-Dec 2019.

4. Creditors and Accrued Expenses

The Creditors contain the Kare ancillary cost for the year 2019 and other suppliers.

5. Contribution towards the cost of fixed assets:

DES Capital Grants, Fund-raising, Donations, Patron/Trustee Contributions, etc...

St Anne's School

Detailed Income and Expenditure Account for the year ended 31 August 2019

Income	**Actual** 2018/2019 €	**Actual** 2017/2018 €
1. Department of Education & Skills Income		
Ancillary Services Grant	97,290	94,470
Book Rental/ Loan Scheme DEIS	-	
Book Rental/ Loan Scheme Non DEIS	-	
Capitation Grant	68,664	85,269
DEIS Grant	50,346	-
Minor Works Grant - Non Capital	12,012	31,797
Other Non Capital DES Grants	21,071	-
School Book Grant DEIS	-	-
School Book Grant Non DEIS	902	968
ICT Grant	6,211	4,203
Scoileanna Lan Ghaeilge	-	-
Standardised Testing Grant	418	-
July Provision	-	-
Total DES Income	**256,914**	**216,707**
2. Other State Income		
Bus Escort Grant	495,533	405,585
Department of Children and Youth Affairs	-	-
DSP Grants - School Meals Grant	-	-
Erasmus	-	-
HSE Funding	-	-
Other State Funding	-	-
Special Educational Equipment	47,147	-
Total Other State Income	**542,680**	**405,585**

St Anne's School

Detailed Income and Expenditure Account for the year ended 31 August 2019

Income	Actual 2018/2019 €	Actual 2017/2018 €
3. School Generated Income		
Book Rental Receipts	-	-
Hall Rental Income	-	-
Other School Activities	825	446
Other School Generated Income	5,247	790
Pupils Insurance	438	421
Restricted School Fundraising (Non Capital)	-	-
School Arts & Crafts	-	-
School Irish Dance	-	-
School Musical/Drama	-	-
School Swimming	315	-
School Tours	355	-
Unrestricted School Fundraising (Non Capital)	3,205	1,950
Total School Generated Income	10,385	3,607
4. Other Income		
Amortisation of Grants	-	-
Bank Interest Received	-	-
Insurance Claim	-	-
Other Income	12,350	2,700
Parents Councils / Association Funding	-	-
Restricted External Fundraising (Non Capital)	3,890	28,316
Designated Income (Non Capital)	-	-
Unrestricted External Fundraising (Non Capital)	-	-
Voluntary Contributions	1,430	200
Total Other Income	17,670	31,216
TOTAL INCOME	**827,649**	**657,115**

Detailed Income and Expenditure Account for the year ended 31 August 2019

Expenditure	**Actual** 2018/2019 €	**Actual** 2017/2018 €
5. Education Salary		
Bus Escort	495,533	405,585
Bus Escort - PAYE/PRSI/USC/L	-	-
July Provision	-	-
July Provision PAYE/PRSI/USC/LPT	-	-
Total Education Salary	**495,533**	**405,585**
6. Education Other Expenditure		
Bus Hire	6,794	5,241
Department of Children and Youth Affairs Activities	-	-
DSP - School Meals Grant	-	-
Erasmus	-	-
Minor Works Grant- Non Capital	-	-
Other Educational Expenses	985	997
Other Non Capital DES Grants	-	-
Other School Activities	-	-
Pupils Insurance	438	-
Restricted External Fundraising Expenses (Non Capital)	-	-
Designated Expenditure (Non Capital)	-	-
Restricted School Fundraising Expenses (Non Capital)	-	-
School Arts & Crafts	-	-
School Book Grant	48	1,260
School Irish Dance	-	-
School Musical/Drama	-	-
School Swimming	-	-
School Tours	-	-
Special Educational Equipment	35,730	44,601
Standardised Testing	-	-
Teaching Aids	2,107	-
ICT Equipment	-	-
Trophies & Prizes	-	-
Unrestricted External Fundraising Expenses (Non Capital)	198	389
Unrestricted School Fundraising Expenses (Non Capital)	-	-
Other Educational Wages	-	-
Total Education Other Expenditure	**46,300**	**52,488**

Detailed Income and Expenditure Account for the year ended 31 August 2019

Expenditure	Actual 2018/2019 €		Actual 2017/2018 €
7. Repairs, Maintenance & Establishment			
Caretakers Wages	30,430		16,905
Caretakers - PAYE/PRSI/USC/LPT	4,662		12,419
Cleaners Wages	-		-
Cleaners - PAYE/PRSI/USC/LPT	-		-
Cleaning Materials	-		-
Contract Cleaners	20,517		24,972
Heating	6,853		14,349
Insurance	34,704		22,392
Licence Fee to Patron / Trustee	-		-
Light and Power	19,973		14,928
Other Repairs & Maintenance	8,375		13,909
Rent and Rates	-		-
Repairs - Buildings/Grounds	10,704		-
Repairs - Fixture, Fittings, Equipment	35,436		30,573
Security	-		-
Total Repairs, Maintenance & Establishment	**171,654**		**150,447**
8. Administration			
Accounting / Payroll Software	-		3,020
Advertising / Public Relations	-		-
Annual Subscriptions	360		360
Board of Management Expenses	-		-
Donations	-		-
External Accounting Fee	2,116		1,550
Hospitality	-		-
In-School Administration System	251		192
Medical and First Aid	1,203		1,716
Office Equipment	-		-
Other Administration Expenses	5,407		8,803
Other Professional Fees	5,454		4,011
Photocopying Expenses	-	-	-
Postage	-	-	-
Principal's Expenses	-	-	-
Secretaries Wages	39,254		58,889
Secretaries - PAYE/PRSI/USC/LPT	92		
Staff Recruitment	150		-
Staff Room Expenses	3,526		4,201
Stationery	5,351		4,215
Telephone	2,852		3,205
Travel & Subsistence	-		-
Total Education Other Expenditure	**66,016**		**90,162**

Income and Expenditure Account for the year ended 31 August 2019

	Actual 2018/2019 €	Actual 2017/2018 €
9. Financial		
Current Account Bank Interest & Charges Paid	307	337
Leasing		
Total Financial Expenses	307	337
10. Depreciation		
Annual Depreciation – Buildings	-	-
Annual Depreciation Computer Equipment	13,332	13,332
Annual Depreciation Fixture and Fittings	14,000	14,000
Annual Depreciation Motor Vehicles	13,260	-
Total Depreciation	40,592	27,332
TOTAL EXPENDITURE	**820,402**	**726,351**
SURPLUS / DEFICIT	**7,247**	**(69,236)**

Detailed Balance Sheet for the year ended 31 August 2019

	Actual 2018/2019 €	Actual 2017/2018 €
Computer Equipment	40,000	40,000
Accumulated Depreciation Computer Equipment	(26,664)	(13,332)
Fixtures and Fittings	70,000	70,000
Accumulated Depreciation Fixtures and Fittings	(42,000)	(28,000)
Motor Vehicles	66,300	-
Accumulated Depreciation Motor Vehicles	(13,260)	-
	94,376	68,668
Current Asset		
Petty Cash Account	355	-
Current Account	52,090	72,232
Deposit Account	-	-
Parents Council/Association Bank Account	-	-
Debtors	23,651	34,049
Prepayments	3,195	-
	79,291	**106,281**
Current Liability		
Accruals	3,000	-
Bank Loans	-	-
Creditors	74,588	13,842
Grants Received in Advance	-	-
Leasing	-	-
Loan	-	-
Net Wages Control	-	-
PAYE/PRSI Control	920	2,520
Pension Related Deduction Control	-	-
RCT Control Account	-	-
School Income Received in Advance	-	-
VAT Control Account	-	-
	78,508	**16,362**

Detailed Balance Sheet for the year ended 31 August 2019

	Actual 2018/2019 €	Actual 2017/2018 €
Contribution to Fixed Assets:		
Acc. Amortisation Equipment Grants	-	-
DES Building Fees	-	-
DES Capital Grant	-	-
DES Equipment Grants	-	-
Fund Raising -Fixed Asset	-	-
Parents Cont. Fixed Asset	-	-
Patron / Trustee Contribution	-	-
Restricted Reserves	-	-
Unrestricted Reserves	-	-
Designated Funds Reserves	-	-
Retained Surplus / (Deficit)	95,159	87,912
	95,159	**87,912**

St Anne's School

Financial Report to Parents

Summary Financial Statement for the School Year 2018/19	2018/2019 €
Income	
Department of Education and Skills Funding	256,914
Other State Funding	542,680
School Income:	
Parent Voluntary Contributions	3,890
Rental School Property	-
Fundraising	1,430
Parents Association	-
Other Income	22,735
Total Income	**827,649**
Expenditure	
Education Expenditure:	
Classroom Materials and Teaching Aids	37,837
All Other Education Related Expenditure	503,996
School Maintenance:	
Light, Heat and Power	26,826
Insurance	34,704
Cleaning and waste disposal	20,517
Rent, Rates and Local Charges	-
All Other Caretaking and Maintenance	89,607
School Administration:	
Secretarial and Administration	57,562
Printing, Postage and Stationary	5,351
In-School Administration systems	251
Telephone/ SMS	2,852
All other Administration Expenses	-
Financial:	
Bank Charges, Interest, Leasing	40,899
Total Expenditure	**820,402**
Surplus (Deficit) for the year	**7,247**

St Anne's School

Financial Report to Parents

Summary Financial Statement for the School Year 2018/19	**2018/2019**
	€
Capital Projects	
Income:	
Department Grants	-
Other Income	-
Less: Expenditure	-
Surplus (Deficit) carried forward for the year	-

St. Mark's School

Board of Management Report and Financial Statements

for the financial year ended 31 August 2019

McMahon Auditors & Accountants Limited
Certified Public Accountants and Statutory Audit Firm
Academy Court
Academy Street
Kildare Town
Co Kildare

St. Mark's School
CONTENTS

	Page
General Information	3
Board of Management's Report	4
Certified Public Accountants' Report	5
Income and Expenditure Account	6
Balance Sheet	7
Notes to the Financial Statements	8 - 9
Detailed Income and Expenditure	10 - 12
Detailed Balance Sheet	13
Financial Report to Parents	14

St. Mark's School
GENERAL INFORMATION

School Name	St. Mark's School
School Address	Piercetown Newbridge Co. Kidlare
Roll Number	19455W
Registered Charity Number	20140311
Board of Management	
Chairperson	Noeleen Burke
Teacher Nominee	Rob Thompson
Parent Nominee	Gearoid Brennan Amanda Cahir-O'Donnell
Patron Nominee	Sean Hourihane
Community Representative	Evelyn Mackenzie Smith Martin Jordan
Principal	Ross Dignam
Accountants	McMahon Auditors & Accountants Limited Certified Public Accountants and Statutory Audit Firm Academy Court Academy Street Kildare Town Co Kildare
Bankers	Bank of Ireland Edward Street Newbridge Co. Kildare

St. Mark's School
BOARD OF MANAGEMENT REPORT
for the financial year ended 31 August 2019

The Board of Management presents its report and financial statements for the financial year ended 31 August 2019.

Results
The results for the financial year and the school's financial position at the end of the financial year are shown in the attached financial statements.

Board of Management
The board members who served the school during the financial year were as follows:

Chairperson:	Noeleen Burke
Teacher Nominees:	Rob Thompson
Parent Nominees:	Gearoid Brennan Amanda Cahir-O'Donnell
Patron Nominee:	Sean Hourihane
Community Representative:	Evelyn Mackenzie Smith Martin Jordan

Health and Safety of Students and Staff
The school has adopted a safety statement in accordance with legislation.

Books of Accounts
The measures taken by the board to ensure compliance with the requirements of the Articles of Management and the Education Act, 1998, regarding proper books of account, 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 books of account of the school are maintained at the school premises.

Board of Management Responsibilities
Section 18 of the Education Act requires the board to keep all proper and usual accounts and records of all monies received by it, or expenditure incurred by it and to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the school and of the surplus or deficit of the school for that period. In preparing the financial statements the board is required to:

- select suitable accounting policies and apply them consistently;

- make judgments and estimates that are reasonable and prudent;

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the school will continue to operate.

The Board of Management is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the school and to enable them to ensure that the financial statements comply with the Education Act, 1998. They are also responsible for safeguarding the assets of the school and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Management on 10 February 2020 and signed on its behalf by:

Noeleen Burke
Chairperson

Ross Dignam
Principal

CERTIFIED PUBLIC ACCOUNTANTS' REPORT TO THE BOARD OF MANAGEMENT OF ST. MARK'S SCHOOL

for the financial year ended 31 August 2019

We have compiled the financial information for St. Mark's School from the accounting records, information and explanations supplied to us.

The financial information has been compiled on the basis set out in Note 1 to the financial information.

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial information that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permissible by law, we do not accept or assume responsibility to anyone other than the Board of Management of St. Mark's School for our work or for this report.

We have carried out this engagement in accordance with the Rules of Professional Conduct and the ethical guidelines laid down by the Institute of Certified Public Accountants in Ireland.

You have approved the financial information for the financial year ended 31 August 2019 and have acknowledged your responsibility for it, the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not been instructed to carry out an audit. For this reason we have not verified the accuracy or completeness of the accounting records or information or explanations you have given us and we do not, therefore, express any opinion on the financial information.

MCMAHON AUDITORS & ACCOUNTANTS LIMITED
Certified Public Accountants and Statutory Audit Firm
Academy Court
Academy Street
Kildare Town
Co Kildare

Date: 10 February 2020

St. Mark's School
INCOME & EXPENDITURE ACCOUNT
for the financial year ended 31 August 2019

	2019 €
Income	
Total Income	**313,570**
Expenditure	
Total School Expenditure	**(274,092)**
Surplus before other Income	**39,478**
Other Income	**16,320**
Operating Surplus	**55,798**
Opening balance brought forward	**107,653**
Closing balance carried forward	**163,451**

Approved by the Board of Management on 10 February 2020 and signed on its behalf by:

Noeleen Burke
Chairperson

Ross Dignam
Principal

St. Mark's School
BALANCE SHEET
as at 31 August 2019

	Notes	2019 €
Fixed Assets		
Tangible assets	2	46,829
Current Assets		
Debtors and prepaid expenses	3	499
Cash at bank and in hand		119,374
		119,873
Creditors and accrued expenses	4	(3,251)
Net Current Assets		116,622
Total Assets Less Current Liabilities		163,451
Surplus on Income & Expenditure Account		163,451

Approved by the Board of Management on 10 February 2020 and signed on its behalf by:

Noeleen Burke
Chairperson

Ross Dignam
Principal

1. ACCOUNTING POLICIES

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

Accounting convention
The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

Basis of preparation
The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered accountants of Ireland and issued by the Accounting Standards Board.

Fixed assets and depreciation
All tangible fixed assets are initially recorded at historic cost. Depreciation is provided on all tangible assets, other than freehold land and investment properties, at rates calculated to write off the cost, less residual value, of each asset systematically over its expected useful life, as follows :

Fixtures, fittings and equipment	-	20% Straight Line
Computer Equipment	-	33% Straight Line

Leasing
Rentals payable under operating leases are dealt with in the Income and Expenditure Account as incurred over the period of the rental agreement.

2. FIXED ASSETS

	Fixtures, fittings and equipment	Computer Equipment	Total
Cost	€	€	€
At 1 September 2018	55,076	46,003	101,079
Additions	14,526	6,222	20,748
At 31 August 2019	69,602	52,225	121,827
Depreciation			
At 1 September 2018	33,941	13,191	47,132
Charge for the financial year	10,475	17,391	27,866
At 31 August 2019	44,416	30,582	74,998
Net book value			
At 31 August 2019	**25,186**	**21,643**	**46,829**
At 31 August 2018	21,135	32,812	53,947

3. DEBTORS AND PREPAID EXPENSES

	2019
	€
Other debtors	-
Prepayments and accrued income	499
	499

4. CREDITORS AND ACCRUED EXPENSES

	2019 €
Other ringfenced grants unspent	-
PAYE control account	683
Accruals	2,568
	3,251

St. Mark's School
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2019

	2019 €
Income	
Income	288,285
School Generated Income	
Other school activities	990
School tours	8,293
Other school generated income	2,960
School arts and crafts	1,800
Unrestricted school fundraising (non capital)	11,242
	25,285
Other Income	
Parent/voluntary contributions	16,320
	16,320
Total Income (including school generated income)	329,890

St. Mark's School
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2019

	2019 €
Expenditure	
Education - Other Expenses	
Teaching aids	201
School arts and crafts	4,784
Computers and IT	1,928
Other educational expenses	2,388
Other school activities	2,554
Unrestricted school fundraising expenses (non capital)	1,467
Operating lease rentals	91,590
Bus hire	5,310
School tours	6,520
School book grant	319
	117,061
Repairs, Maintenance and Establishment	
Caretakers wages	18,894
Caretakers PAYE/PRSI/USC/LPT	3,163
Cleaning materials	5,780
Repairs to furniture, fittings and equipment	7,312
Insurance	12,298
Light and heat	16,134
Rent and rates	568
	64,149
Administration Costs	
Secretarial wages	28,125
Secretarial PAYE/PRSI/USC/LPT	352
Stationery	8,389
Board of Management expenses	2,544
Staff room expenses	3,775
Medical and first aid	1,603
Other administration expenses	3,027
School tuck-shop	2,270
Computer costs	80
Legal and professional fees	8,127
Accountancy	1,415
General expenses	1
Subscriptions	1,921
	61,629

St. Mark's School
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 August 2019

	2019 €
Finance	
Bank charges	3,387
	3,387
Depreciation	
Depreciation on fixtures, fittings and equipment	10,475
Depreciation on computer equipment	17,391
	27,866
Total School Expenditure	274,092
Net Surplus	55,798

St. Mark's School
DETAILED BALANCE SHEET
as at 31 August 2019

	2019 €
Fixed Asset	
Fixtures, fittings and equipment cost b/fwd	55,076
Fixtures, fittings and equipment additions at cost	14,526
Fixtures, fittings and equipment accumulated depreciation b/fwd	(33,941)
Fixtures, fittings and equipment depreciation charge for period	(10,475)
Computer equipment cost b/fwd	46,003
Computer equipment additions at cost	6,222
Computer equipment depreciation b/fwd	(13,191)
Computer equipment depreciation charge for period	(17,391)
	46,829
Current Assets	
Other debtors	-
Prepayments	499
Bank current account 1	46,819
Bank current account 2	9,700
Bank current account 3	62,855
	119,873
Current Liabilities	
Other ringfenced grants unspent	-
PAYE control account	(683)
Accruals	(2,568)
	(3,251)
Net Current Assets	116,622
Total Assets Less Current Liabilities	163,451
Retained Surplus	163,451
	163,451

St. Mark's School
FINANCIAL REPORT TO PARENTS
Summary Financial Statement for the school financial year 2018/2019

		€
Income		
Department of Education and Skills Funding		**288,285**
School Income	Parent Voluntary Contributions	**16,320**
	Fundraising	**11,242**
	Other Income	**14,043**
Total Income		**329,890**
Expenditure		
Education Expenditure	Classroom Materials and Teaching Aids	**6,913**
	All Other Education Related Expenditure	**18,558**
School Maintenance	Light, Heat and Power	**16,134**
	Insurance	**12,298**
	Cleaning and Waste Disposal	**5,780**
	Rent, Rates and Local Charges	**568**
	All Other Caretaking and Maintenance	**29,369**
School Administration	Printing, Postage and Stationery	**8,389**
	All Other Administration Expenses	**81,106**
Financial	Bank Charges, Interest, Leasing	**94,977**
Total Expenditure		**274,092**
Surplus for the financial year		**55,798**
Capital Projects		
Surplus for the financial year		**163,451**