Registration Number 48017

KARE, Promoting Inclusion for People with Intellectual Disabilities
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31st December 2016

KARE, Promoting Inclusion for People with Intellectual Disabilities
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KARE, Promoting Inclusion for People with Intellectual Disabilities
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Directors and other information

Chairperson	Mr Sean Bagnall
Vice Chairperson	Mrs Antoinette Buggle
Honorary Secretary	Mrs Pauline Wallace
Honorary Treasurer	Mrs Marjorie Moore
Chief Executive Officer	Mr Christy Lynch
Directors	Mrs Marjorie Moore Mrs Antoinette Buggle Mr Edward Kehoe Mr Pat Dalton Ms Ann Healy Mrs Teresa Donohoe Mrs Frida Lowry Mrs Mary Shortt Mrs Pauline Wallace Mr Sean Bagnall Ms Mary Clonliffe Ms Emily Blennerhassett
Company Secretary	Mr Christy Lynch
Company number	48017
Registered office	Industrial Estate, Newbridge, Co. Kildare.

KARE, Promoting Inclusion for People with Intellectual Disabilities
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Auditors	Smyth & Co. Chartered Accountants & Registered Auditors, The Village Square, Tallaght, Dublin 24
Business address	Newbridge Industrial Estate, Newbridge, Co.Kildare.
Bankers	Bank of Ireland, Main Street, Newbridge, Co.Kildare.
Charity Number	5907

KARE, Promoting Inclusion for People with Intellectual Disabilities
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Directors' Report
For the year ended 31st December 2016

The directors present their annual report and audited financial statements for the year ended 31st December 2016.

Directors and secretary

The names of persons who at any time during the financial year were directors of the company are as follows:
Mrs Marjorie Moore
Mr Edward Kehoe
Mr Pat Dalton
Ms Ann Healy
Mrs Teresa Donohoe
Mrs Frida Lowry
Mrs Mary Shortt
Mrs Pauline Wallace
Mrs Antoinette Buggle
Mr Sean Bagnall
Ms Mary Clonliffe
Ms Emily Blennerhassett

The company is limited by guarantee and therefore no Director or Secretary have an interest in the company.

Principal Activities and Business Review

The principal activity of the company was the provision of services and support to individuals with intellectual disabilities and their families. The head office is at Newbridge Industrial Estate, Newbridge, Co.Kildare, however it operates from various units in Co.Kildare, Co.Wicklow and Co. Offaly and it also provide services to both St. Anne's School and St. Mark's School both of which educate children with intellectual disabilities. It also provides residential housing to service users with support from its staff and respite care.
During the year discussions between KARE, Sunbeam House Services and St. Catherine's Association, Wicklow were ongoing with regard to a possible three-way merger. During 2016, the Board of KARE made the decision not to proceed with a merger with St.Catherine's Association and to concentrate its efforts on its original intention which was a two-way merger between KARE and Sunbeam House Services.
At the end of the year the company has assets of €14,555,554 (2015: €14,743,639) and liabilities of €10,278,634 (2015: €10,242,971). The net assets of the company have increased / (decreased) by €223,748 (2015: (€369,466)) and the directors are satisfied with the level of retained reserves at the year end.

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Future Developments

The Directors are confident that the merger with Sunbeam House Services will take place in the forthcoming year.

Results and Dividends

The retained (deficit) / surplus for the financial year amounted to (€50,113) (2015: €40,323) and this was transferred to reserves at the year end.

Principal risks and uncertainties

The directors consider the principal risks and uncertainties facing the company are as follows;
Economic risk
The company's economic dependence on the Health Service Executive for funding is considered to be the principal risk facing the company. The board are constantly reviewing costs whilst trying to maintain a high level of service.

Financial risk
The company has budgetary and financial reporting procedures, supported by appropriate key performance indicators, to manage credit, liquidity and other financial risk.

Important events since the year end

The Board have continued in their discussions with Sunbeam House Services with regard to a merger of the two organisations. Significant delays have taken place and confirmation is now awaited from the Department of Health and Health Service Executive that the merger can proceed as outlined. The Board are confident that all of the queries raised have been resolved and envisage that the first steps of the merger will be completed soon.

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Directors' Report
For the year ended 31st December 2016

.....Continued

Accounting Records
The Directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company.
The measures taken by the directors to ensure compliance with the requirements of Section 281 to Section 285, Companies Act, 2014, 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 company are maintained at the Registered Office and principal place of business at Newbridge Industrial Estate, Newbridge, Co.Kildare.

Auditors
In accordance with Section 383(2) of the Companies Act 2014, the auditors, Smyth & Co, Chartered Accountants & Registered Auditors, The Village Square, Tallaght, Dublin 24. will continue in office.

On behalf of the board

Sean Bagnall
Director
Date: 11th April 2017

Marjorie Moore
Director

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Directors' Responsibilities Statement
For the year ended 31st December 2016

The directors' are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

On behalf of the board

Sean Bagnall
Director

Marjorie Moore
Director

Independent Auditors Report to the members of
KARE, Promoting Inclusion for People
with Intellectual Disabilities
(A Company Limited by Guarantee and not having a Share Capital)
For the year ended 31st December 2016

We have audited the financial statements of KARE, Promoting Inclusion for People with Intellectual Disabilities for the year ended 31 December 2016, which comprises of Income and Expenditure Account, the Balance Sheet, Statement of Cashflows, Statement of Changes in Equity and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 that we are required to state to them in the audit 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 or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [APB's] Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Independent Auditors Report to the members of
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For the year ended 31st December 2016

……Continued

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2016 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular, with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- 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. We have not audited the books and records maintained by the Friends of KARE.
- The financial statements are in agreement with the accounting records.

In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

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

Signed by:

SMYTH & CO.
The Village Square,
Tallaght,
Dublin 24.

Raymond Smyth
For and on behalf of:
Smyth & Co,
Chartered Accountants & Registered Auditors,
The Village Square,
Tallaght,
Dublin 24.

Date: 11th April 2017

KARE, Promoting Inclusion for People with Intellectual Disabilities
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Income and Expenditure Account
For the year ended 31st December 2015

	Notes	31-Dec 2016 €	31-Dec 2015 €
Income	4	21,447,025	20,581732
Expenditure	7	(21,497,138)	(20,541,410)
(Deficit) / Surplus on ordinary activities before taxation		**(50,113)**	**40,322**
Taxation		-	-
(Deficit) / Surplus on ordinary activities after taxation		**(50,113)**	**40,322**
Total Comprehensive (Expenditure) / Income for the year		**(50,113)**	**40,322**

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Balance Sheet
For the year ended 31 December 2016

	Notes	31-Dec 2016 €	31-Dec 2015 €
Fixed assets			
Tangible fixed assets	11	11,780,218	11,905,830
		11,780,218	**11,905,830**
Current assets			
Debtors	12	1,040,402	1,499,924
Friends of Kare Funds at Bank		773,352	887,710
Cash at bank and in hand		961,574	450,175
		2,775,328	**2,837,809**
Creditors: amounts falling due within one year	13	**(2,064,394)**	**(2,056,601)**
Net current assets/(liabilities)		**710,934**	**781,208**
Total assets less current liabilities		**12,491,152**	**12,687,038**
Creditors: amounts falling due after more than one year	14	(8,214,232)	(8,186,370)
Net Assets		**4,276,920**	**4,500,668**
Capital and reserves			
Friends of Kare Accumulated Fund	16	773,352	887,710
Capital Grants	17/18	3,813,251	3,872,528
Revenue reserves account	19	(309,683)	(259,570)
		4,276,920	**4,500,668**

The financial statements were approved by the Board of Directors on 11th April 2017 and authorised for issue on 11th April 2017. They were signed on its behalf by

Sean Bagnall
Director
DATE: 11th April 2017

Marjorie Moore
Director

KARE, Promoting Inclusion for People with Intellectual Disabilities
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Statement of Changes in Equity
For the Year Ended 31st December 2016

	Revenue Reserves Account
	€
Balance at 1 January 2015	(299,892)
Surplus for the year	40,322
Balance at 31 December 2015	**(259,570)**
Balance at 1 January 2016	**(259,570)**
Deficit for the year	(50,113)
Balance at 31 December 2016	**(309,683)**

KARE, Promoting Inclusion for People with Intellectual Disabilities
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Statement of Cashflows
For the Year ended 31 December 2016

	Notes	31-Dec 2016 €	31-Dec 2015 €
Cash flows from operating activities			
Cash generated from operations	22	1,062,105	754,791
Net cash generated from operating activities		**1,062,104**	**754,791**
Cash flows from investing activities			
Payments to acquire Tangible Fixed Assets		(372,528)	(269,373)
Disposal / write off of Tangible Fixed Asset		-	-
Net cash generated from/(used in) investing activities		**689,577**	**485,418**
Net increase in cash and cash equivalents	23	**689,577**	**485,418**
Cash and cash equivalents at beginning of year		1,045,349	559,931
Cash and cash equivalents at end of year		**1,734,926**	**1,045,349**

1. Accounting Policies

KARE, Promoting Inclusion for People with Intellectual Disabilities is primarily engaged in the provision of services and support to individuals with intellectual disabilities and their families. Their head office is based at Newbridge Industrial Estate, Newbridge, Co.Kildare, however they have various locations in the counties of Wicklow, Offaly and Kildare for service users as respite facilities, residential facilities, day care facilities and schools and preschools.

The company is limited by guarantee, incorporated and domiciled in Ireland. The company is an Irish Registered Charity.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are as follows:

Statement of compliance

The financial statements of the company for the year ended 31st December 2016 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council, as promulgated by Chartered Accountants Ireland.

Basis of preparation

The Financial Statements have been prepared on the going concern basis, under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants in Ireland.

Currency

Functional and presentation currency
Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

Revenue

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

Interest income

Interest income is recognised using the effective interest method.

Government grants

Government grants are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Company has complied with all attached conditions.
Capital Grants received are credited to deferred revenue and released to the profit and loss account over the expected useful life of the asset.
Revenue Grants are credited to income so as to match them with the expenditure to which they relate.

Taxation

The company is an Irish registered charity and therefore exempt from corporation tax. The company holds a valid Tax Clearance Certificate. The company has a policy in place in relation to compliance under Circular 44/2006.

Tangible fixed assets

(i) *Cost*

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation and impairment losses. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost (or deemed cost for freehold premises held at valuation at the date of transition to FRS 102) less accumulated depreciation and accumulated impairment losses

Equipment and fixtures and fittings are stated at cost less accumulated depreciation and accumulated impairment losses.

(ii) *Depreciation*

Depreciation is provided on Tangible fixed assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The rates applied to depreciate costs over the estimated useful economic lives assigned to Tangible fixed assets are as follows:

Freehold Premises	2% / 5% straight line on cost
Motor vehicles	20% straight line on cost
Office Equipment, fixtures & fittings	20% straight line on cost
Computer equipment	20% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of Tangible fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & 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.

Leases

(i) *Finance leases*

Leases in which substantially all the risks and rewards of ownership are transferred by the lessor are classified as finance leases.

Tangible fixed assets acquired under finance leases are capitalised at the lease's commencement at the lower of the fair value of the leased property and the present value of the minimum lease payments and are depreciated over the shorter of the lease term and their useful lives. The capital element of the lease obligation is recorded as a liability and the interest element of the finance lease rentals is charged to the income and expenditure account on an annuity basis.

Each lease payment is apportioned between the liability and finance charges using the effective interest method.

(ii) *Operating leases*

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to income or expenditure on a straight-line basis over the period of the lease.

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.
Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.
Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

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.

(a) Employee Benefits
The company provides a range of benefits to employees, paid holiday arrangements and defined contribution pension plans.

(i) *Short term benefits*
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) *Defined contribution pension plans*
The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Related party transactions

The company discloses transactions with related parties.

2. Departure from Companies Act 2014 Presentation

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

3. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.
Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. 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 discussed below.

(a) 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 and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

4. Revenue

All revenue derives from activities in the Republic of Ireland. The primary programme for KARE is the provision of services for people with intellectual disabilities. All funding received is for this primary focus and is analysed as follows:

	2016	2015
	€	€
Government Funding & Contributions	21,447,025	20,581,732
	21,447,025	**20,581,732**

Revenue Grant Income

The following Income / Grants were received as restricted funding and allocated to the grant programmes it was received in respect of:

Grant / Grant Programme	Purpose	Amount In I&E	Term	Total Grant	Received in 2016	Amount Due / Deferred	Reporting Policies
Health Service Executive							
HSE Kildare West Wicklow	Service Provision	17,338,634	Annual	17,338,634	16,471,701	866,933	Reported as per SLA
HSE Midland	Service Provision	333,048	Annual	338,048	316,691	16,357	Reported as per SLA
HSE Dublin North East	Service Provision	25,394	Annual	25,394	21,162	4,232	Reported as per SLA
HSE Dublin Sth. East/Wicklow	Service Provision	14,400	Annual	14,400	13,200	1,200	Reported as per SLA
HSE South Eastern	Service Provision	140,310	Annual	140,310	140,310	-	Reported as per SLA
Special HSE service requests	Service Provision	256,887	Ongoing	256,887	219,097	37,790	Invoiced as utilised
Rehabiliative Training	Service Provision	350,774	Annual	350,774	249,706	101,068	Based on Attendance
Department of Education & Science							
Dept. Ed Bus Escort Grant	Service Provision	361,053	Annual	361,053	387,555	(216,542)	Reported as agreed annually
Dept. Ed Instructors	Service Provision	130,928	Annual	130,928	83,821	47,107	Reported as agreed annually
Ancillary Grant	Schools Ancillary Pay	98,492	Annual	98,492	58,255	40,237	Reported as agreed annually
Department of Social Protection							
Comm. Employment Scheme	Training Schemes	1,491,625	Annual	1,491,625	1,454,409	37,216	Reported as per contract
Social Welfare Income	Social Welfare Income	137,277	Ongoing	137,277	137,277	-	Reported as received
Education and Training Boards							
Local training Initiatives	Training Schemes	176,468	Annual	176,468	154,456	22,012	Reported as per contract
Kildare County Council							
Amenity Grant	Gardening	500	Once Off	500	500	-	Reported in year granted
Wicklow County Council							
Rampere Grant	Service Provision	1,600	Once Off	1,600	1,600	-	Reported in year granted

Contd…

Grant / Grant Programme	Purpose	Amount In I&E	Term	Total Grant	Received in 2016	Amount Due / Deferred	Reporting Policies
Tusla							
Residential Funding	Service Provision	35,000	Annual	35,000	29,167	5,833	HSE / Tusla arangement
National Lottery							
Respite Care Grant Scheme – Share a Break	Service Provision	25,942	Once Off	25,942	25,942	-	Reported in year granted
National Lottery Grant Scheme	Sensory Equipment	10,000	Once Off	10,000	-	10,000	Reported in year granted
Miscellaneous							
Rental Income	Service Provision	186,065	Ongoing	186,065	184,743	1,322	Reported as received
Community Foundation of Ireland – Older Persons Fund	Service Provision	-	Once Off	7,500	-	(7,500)	Reported as utilised
Nat. Disability Team P'ship	Service Provision	47,556	Ongoing	47,556	40,886	6,669	Invoiced as utilised
Client Contributions	Service Provision	163,922	Ongoing	163,922	163,922	-	Reported as received
Special Olympics	Service Provision	1,000	Once Off	1,000	1,000	-	Reported in year granted
Pobal Grant – Dormant A/C's	Service Provision	13,078	Once Off	30,000	18,000	(4,922)	Reported as utilised
Miscellaneous Contributions	Service Provision	14,904	Ongoing	14,904	14,904	-	Reported as received
Sunbeam	Secondment	81,818	Once Off	81,818	66,842	14,977	Reported as invoiced
Department of Justice – Disability Awareness Grant	Information for Primary Care Providers	5,750	Once Off	5,750	5,750	-	Reported in year granted
Kildare Local Link	Service Provision	4,600	Once Off	4,600	3,600	1,000	Reported as received
Sport Ireland – Age and Opportunity	Service Provision	-	Once Off	300	-	(300)	Reported as utilised
		21,447,025		21,471,747	20,264,496	984,689	

5. Surplus / (deficit) on ordinary activities

	2016	2015
	€	€
Operating surplus / (deficit) is stated after charging:		
Depreciation - written off owned tangible fixed assets	498,140	482,814
Auditors' remuneration	17,100	10,086
and after crediting:		
Amortisation of Capital Grants	486,745	471,419

6. Contributions from Friends of KARE.

We have not audited the books and records maintained by the Friends of KARE.

	2016	2015
	€	€
Total Contributions	47,820	64,832

7. Departmental Expense Analysis

	Total	Schools & Preschools	Support Services	Central services	Residential & Respite	Day Services	CE/LTI Training Programmes
Wages	18,812,139	1,372,686	1,014,032	1,403,006	8,512,806	4,978,704	1,530,905
Transport Costs	378,189	9,465	19,065	225	63,667	285,767	
Insurance Costs	177,945	7,125	13,910	9,399	129,661		17,850
Materials Cost	227,015	24,254	38,155	1,375	97,337	63,968	1,926
I.C.T.	175,590	7,653	12,411	10,095	139,261		6,170
Repairs & Maintenance	387,886	5,841	105,082	15,141	160,455	101,123	244
Rent & Rates	126,993	14,942		30,752	22,256	59,043	
Light & Heat	203,703	1,874	16,596	13,231	90,571	81,431	
Telephone	78,699	5,159	9,792	6,925	26,201	30,084	538
Print & Stationery	72,417	1,098	5,527	10,239	22,613	13,363	19,577
Bank Interest & Charges	7,999			7,518	343	5	133
Professional & Legal Fees	-37,958	282	802	-46,519	5,377		2,100
Leasing of Equipment	5,810						5,810
Depreciation	11,395		350	603	5,780	4,662	
A.G.M.'s, Publications & Affiliations	49,080	1,000	1,622	15,636	29,158	1,123	541
Recreation & Leisure	12,711		10,341		1,801	569	
Miscellaneous	22,927		5,014	4,602	10,196	3,063	52
Rehabilitative Training	45,553					45,553	
Catering & Housekeeping	299,406	2,183	7,772	5,145	203,727	67,354	13,225
Travel	350,642	31,695	37,372	34,072	70,434	168,523	8,546
Training & Development	88,997	1,676	2,838	2,461	30,650	0	51,372
	21,497,138	1,486,933	1,300,681	1,523,906	9,622,294	5,904,335	1,658,989

8. Interest payable and similar charges

	2016	2015
	€	€
Included in this category is the following:		
On loans and overdrafts	7,999	5,906

9. Employees

Number of employees

The average monthly numbers of employees during the year were:	2016 Number	2015 Number
Management & Administration	26	23
Support Services	359	339
Nursing Staff	31	25
Paramedical Staff	14	11
Maintenance Staff	3	3
	433	401

Employment costs	2016 €	2015 €
Wages and salaries	16,378,259	14,824,459
RSI costs	1,552,242	1,424,099
Pension costs	813,850	782,760
Non Payroll Costs	67,788	197,544
	18,812,139	17,228,862
The average staff remuneration in the year was	37,825	36,969

Analysis of salary bands	2016 Number of employees	2015
€60,001 - €70,000	18	10
€70,001 - €80,000	6	4
€90,001 - €100,000	-	2
€120,001 - €130,000	1	1

The key management personnel is the Chief Executive Officer. Remuneration of the Chief Executive Officer in the year totalled €129,331 in gross pay and €18,753 in company pension contributions.

10. Directors' Remuneration

The charity's Directors were not paid in the year nor received any other benefits from engagement with the charity. No Director received payment for professional services or other services to the charity.

11. Tangible Fixed Assets

	Freehold Premises	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	€	€	€	€	€
Costs					
At beginning of year	15,831,401	829,826	781,858	515,478	17,958,563
Additions in year	292,028	40,344	-	40,156	372,528
At end of year	**16,123,429**	**870,170**	**781,858**	**555,634**	**18,331,091**
Depreciation					
At beginning of year	4,198,005	615,396	778,666	460,666	6,052,733
Charge for Year	389,424	78,694	2,843	27,179	498,140
At end of year	**4,587,429**	**694,090**	**781,509**	**487,845**	**6,550,873**
Net book value					
At 31 December 2016	**11,536,000**	**176,085**	**349**	**67,789**	**11,780,218**
At 31 December 2015	**11,663,396**	**214,430**	**3,192**	**54,812**	**11,905,830**

A first legal charge is secured by Kildare County Council over the freehold interest in 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.

In respect of prior year:

	Freehold Premises	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	€	€	€	€	€
Costs					
At beginning of year	15,809,878	612,310	781,858	485,144	17,689,190
Additions in year	21,523	217,516	-	30,334	269,373
At end of year	**15,831,401**	**829,826**	**781,858**	**515,478**	**17,958,563**
Depreciation					
At beginning of year	3,814,422	538,158	775,821	441,518	5,569,919
Charge for Year	383,583	77,238	2,845	19,148	482,814
At end of year	**4,198,005**	**615,396**	**778,666**	**460,666**	**6,052,733**
Net book value					
At 31 December 2015	**11,633,396**	**214,430**	**3,192**	**54,812**	**11,905,830**
At 31 December 2014	**11,995,456**	**74,152**	**6,037**	**43,626**	**12,119,271**

12. Debtors

	2016	2015
	€	€
Trade debtors	1,040,402	1,499,918
VAT recoverable	-	6
	1,040,402	**1,499,924**

The fair values of Debtors approximate to their carrying amounts.

13. Creditors: Amounts falling due within one year

	2016	2015
	€	€
Trade creditors and accruals	1,655,712	1,369,327
Other taxation and social security	408,682	394,738
Bank overdraft	-	292,536
	2,064,394	**1,762,100**

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

	2016	2015
	€	€
Refurbishment Fund	592,802	510,000
Capital Grants (Note 17/18)	7,621,430	7,676,370
	8,214,232	**8,107,220**

15. Borrowings

	Within 1 year	Between 1 & 2 years	Between 2 & 5 years	After 5 years	Total
	€	€	€	€	€
Repayable other than by instalments					
Bank Overdrafts	-	-	-	-	-

The facilities expiring within one year are annual facilities subject to review at various dates during 2016/2017. The last letter outlining terms / conditions of borrowing was dated 27th September 2016. The bank hold a letter of set off between the current and deposit account.

16. Friends of KARE Accumulated Fund

Contributions from the Friends of KARE are no longer treated as operating income. These funds are expended at the direction of the Board of Directors.

	2016 €	2015 €
Opening Accumulated Fund	887,710	581,729
Contributions from Friends of KARE	47,820	64,832
Interest earned on Deposit Account	122	67
Donations & Fundraising Events	30,389	325,816
	966,041	972,444
Expended during the year	(192,689)	(84,734)
Closing Accumulated Fund	773,352	887,710

17. Capital Grants

	2016 €	2015 €
Opening Balance	11,548,898	11,750,944
Received during the year :		
Other Capital Grants Received (Note 18)	372,528	269,373
	11,921,426	12,020,317
Grants amortised on disposals		
Amortised during the year	(486,745)	(471,419)
Closing Balance	11,434,681	11,548,898
Long Term Liability	7,621,430	7,676,370
Capital Grant Reserve	3,813,251	3,872,528

The Board of Directors do not intend disposing of any assets purchased for which a capital grant was received. As at 31st December 2015 the contingent liability for the repayment of capital grants is €7,621,430 (2015: €7,676,370).

18. Capital Grants

Grant Funder	Project	Capital Cost 2017	Designated in 2017	Drawn Down	Brought Forward	Grant Utilised	Total Grant	Grant Balance Forward
		€	€	€	€	€	€	€
Friends of KARE	Buildings – Clane Local Service	102,028	102,028	102,028	-	102,028	102,028	-
Department of Housing, Planning, Community & Local Government – (CAS Funding)	Buildings – 27 Mansfield Athy	190,000	-	190,000	340,000	190,000	340,000	150,000
Lottery 2015	Motor Vehicle 151KE4305	40,344	-	30,000	30,000	-	30,000	30,000
Friends of KARE			-	41,054	41,054	40,344	41,054	710
Friends of KARE	ICT Maintenance Request	4,017	21,000	16,560	-	4,017	21,000	16,983
Friends of KARE	ICT Time Mang. System	17,686	13,240	17,686	6,489	17,686	19,729	2,043
Friends of KARE	ICT – Central Info. Database	18,453	-	37,000	57,600	18,453	57,600	39,147
		372,528	136,268	434,328	475,143	372,528	611,411	238,883

19. Reserves

	Revenue Reserves Account €	Total Equity €
Balance at 1 January 2015	(299,892)	(299,892)
Surplus for the year	40,322	40,322
Balance at 31 December 2015	**(259,570)**	**(259,570)**
Balance at 1 January 2016	(259,570)	(259,570)
(Deficit) for the year	(50,113)	(50,113)
Balance at 31 December 2016	**(309,683)**	**(309,683)**

20. Contingencies

There were no contingencies at the year ended 31st December 2016. (2015: €10,000)

21. Capital Commitments

There were no capital commitments at the year ended 31 December 2016.

22. Reconciliation of operating profit to net cash inflow from operating activities

	2016	2015
	€	€
Operating (Deficit) /Surplus	(50,113)	40,322
Adjustment for		
Depreciation / Amortisation	11,395	11,395
Capital Grant Received	372,528	269,373
Government grant released		
Increase in provisions	82,802	304,359
Changes in working capital		
Increase/(Decrease) in Friends of Kare Funds	(114,358)	305,981
(Increase)/Decrease in debtors and prepayments	459,522	(676,814)
Increase in creditors and accruals	300,329	500,175
Cash generated from operations	**1,062,105**	**754,791**

23. Analysis of cash and cash equivalents

	At 31 Dec 2015	Cash flow	At 31 Dec 2015
	€	€	€
Cash in hand	1,337,885	397,041	1,734,926
Bank Overdraft	(292,536)	292,536	-
Total	**1,045,349**	**689,577**	**1,734,926**

24. Post Balance Sheet Events

The Board have continued in their discussions with Sunbeam House Services with regard to a merger of the two organisations. Significant delays have taken place and confirmation is now awaited from the Department of Health and Health Service Executive that the merger can proceed as outlined. The Board are confident that all of the queries raised have been resolved and envisage that the first steps of the merger will be completed soon.

25. Approval of the financial statements

The directors approved the financial statements on 11th April 2017.

KARE, Promoting Inclusion for People with Intellectual Disabilities
(A Company Limited by Guarantee and not having a Share Capital)

The following pages do not form part of the statutory accounts.

KARE, Promoting Inclusion for People with Intellectual Disabilities
(A Company Limited by Guarantee and not having a Share Capital)

Income and Expenditure Account
For the year ended 31st December 2016

	Notes	2016 €	2015 €
Income	5	21,447,025	20,581,732
Expenditure	8	(21,497,138)	(20,541,410)
(Deficit) / Surplus on ordinary activities before taxation		**(50,113)**	**40,322**
Taxation		-	-
(Deficit) / Surplus on ordinary activities after taxation		**(50,113)**	**40,322**

KARE, Promoting Inclusion for People with Intellectual Disabilities
(A Company Limited by Guarantee and not having a Share Capital)

APPENDICIES

1. **Saint Mark's School Accounts**

2. **St Anne's School Receipts & Payments Account**

SAINT MARKS SCHOOL

ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2016

SAINT MARKS SCHOOL

SCHOOL INFORMATION

Accountants	McMahon Auditors & Accountants Limited Claregate Street Kildare Town Co. Kildare
School address	Piercetown Newbridge Co Kildare
Bankers	Bank of Ireland Main Street Newbridge Co. Kildare
Solicitors	Millett & Mathews Main Street Baltinglass Wicklow

SAINT MARKS SCHOOL

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Income and expenditure account	2 - 3
Balance sheet	4
Notes to the accounts	5 - 6

SAINT MARKS SCHOOL

CERTIFIED PUBLIC ACCOUNTANTS' REPORT TO SAINT MARKS SCHOOL ON THE UNAUDITED ACCOUNTS

In accordance with the engagement letter dated 1 January 2012, we have compiled the accounts of Saint Marks School for the year ended 31 August 2016, set out on pages 2 to 6 from the accounting records and information and explanations you have given to us.

The accounts have been compiled on the accounting basis set out in note 1 to the accounts.

This report is made to you, the school board of management, in accordance with the terms of engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to you that we have done so, and state those matters we have agreed to state to you in this 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 board of management of the school, for our work, or for this report.

We have carried out this engagement in accordance with M48 - "Chartered Accountants' Reports on the Compilation of Historical Financial Information of Unincorporated Entities" issued by the Institute of Certified Public Accountants in Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

As described on page 4, you have approved the accounts for the year ended 31 August 2016 set out on pages 2 to 6 and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

McMahon Auditors & Accountants Limited

26 January 2017

Certified Public Accountants

Claregate Street
Kildare Town
Co. Kildare

SAINT MARKS SCHOOL

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2016

		2016		2015
	€	€	€	€
Minor Works Grant		10,162		10,162
Grant - ISS Sports		-		300
School Meals Grant		14,943		11,830
Furniture Grant		6,887		2,500
Ancillary Services Grants		58,255		50,320
Book Grant		814		693
I.C.T. Grant		10,000		5,000
Standardised Testing Grant		428		321
Set up - Building Grant		19,500		7,000
P.O.D. Implementation Grant		-		95
Prefab Grant		83,574		33,208
Planning Consultancy Fees Grant		9,594		8,303
N.A.B.M.S.E. Grant		-		666
Capitation Grant		64,669		51,448
NCCA Grant		-		2,000
Donations		7,947		7,907
Fundraising		1,050		1,388
Insurance claim		1,198		-
School trips		4,975		1,492
		293,996		194,633
Operational costs				
Wages and salaries	958		1,997	
Employers PRSI	81		188	
Kare ancillary	58,255		50,320	
	59,294		52,505	
		(59,294)		(52,505)
	79.83%	234,702	73.02%	142,128
Administrative expenses				
Recruitment	885		480	
Rent of Prefabs	39,869		3,272	
Water Rates	40		60	
School supplies	21,760		11,417	
Insurance	8,695		7,856	
Heating Oil	4,836		7,733	
Electricity	8,426		6,457	
Repairs and maintenance	12,918		8,662	
Postage	912		903	
Telephone	1,894		1,860	
Computer running costs	3,307		1,136	
Prefab professional fees	10,595		7,271	
Prefab installation & hire	51,809		32,546	
School Meals	17,140		10,931	
School transport	5,500		4,995	
Security	1,843		1,891	
Accountancy	1,564		1,660	
Bookkeeping	1,403		1,403	
Legal Fees	5,269		7,572	

SAINT MARKS SCHOOL

INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2016

		2016		2015
	€	€	€	€
Bank charges	454		435	
Staff welfare	530		525	
Sundry expenses - allowable	3,295		3,500	
School Trips	7,102		1,985	
Subscriptions - allowable	580		472	
Conferences/Courses	1,433		790	
		(212,059)		(125,812)
Excess Income (Expenditure) before deferred income and depreciation		22,643		16,316
Capital grants 1/20		24,691		24,691
Excess income over expenses after deferred income		47,334		41,007
Depreciation		(36,575)		(31,366)
Excess expenditure over income for the year	3.66%	10,759	4.95%	9,641

SAINT MARKS SCHOOL

BALANCE SHEET
AS AT 31 AUGUST 2016

	Notes	2016 €	2016 €	2015 €	2015 €
Fixed assets					
Tangible assets			452,759		447,668
Current assets					
Payments made in advance		2,000		-	
Cash at bank and in hand		27,940		30,406	
		29,940		30,406	
Current liabilities					
P.A.Y.E. control account		-		105	
Vat Adjustment Account		-		591	
Deferred Income - Prefab Rental Grant		15,978		5,235	
Accruals		12,160		3,860	
		28,138		9,581	
Net current assets			1,802		20,825
Total assets less current liabilities			454,561		468,493
Accruals and deferred income			(356,971)		(381,662)
			97,590		86,831
Capital account					
At 1 September 2015			86,831		77,190
(Deficit)\Surplus for the year			10,759		9,641
			97,590		86,831

In accordance with the engagement letter dated 1 January 2012, I approve the accounts set out on pages 2 to 6. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1 to the accounts, and for providing McMahon Auditors & Accountants Limited with all information and explanations necessary for its compilation.

Principal Alma Carley

Date : 26 January 2017

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Certified Public Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except as otherwise stated).

1.2 Compliance with accounting standards

The financial information is not intended to achieve full compliance with the provisions of Generally Accepted Accounting Principles.

1.3 Income

Income represents amounts receivable from government funding and public donations.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	5% Straight Line
Fixtures, fittings & equipment	12.5% Straight Line

1.5 Leasing

In the year ended 31 Uag 2015 the school commenced the hiring of temporary prefabricated classrooms. it is hoped this will be on a short-term basis.

1.6 Grant Income

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred. The capital grants received which are being treated as deferred income amounted to €493,810, 5% of this income is recognised per annum, the amount recognised as income this year is €24,691. The amount not yet recognised as income of €356,971 is shown in the capital section of the balance sheet at 31 August 2016.

2 Tangible fixed assets

	Land and buildings Freehold	Fixtures, fittings & equipment	Total
	€	€	€
Cost			
At 1 September 2015	546,052	32,507	578,559
Additions	-	41,666	41,666
At 31 August 2016	546,052	74,173	620,225
Depreciation			
At 1 September 2015	114,956	15,935	130,891
Charge for the year	27,303	9,272	36,575
At 31 August 2016	142,259	25,207	167,466
Net book value			
At 31 August 2016	403,793	48,966	452,759
At 31 August 2015	431,096	16,572	447,668

SAINT MARKS SCHOOL

SCHEDULE OF DISTRIBUTION COSTS AND ADMINISTRATIVE EXPENSES
FOR THE YEAR ENDED 31 AUGUST 2016

	2016 €	2015 €
Administrative expenses		
Recruitment	885	480
Rent of Prefabs	39,869	3,272
Water Rates	40	60
School supplies	21,760	11,417
Insurance	8,695	7,856
Heating Oil	4,836	7,733
Electricity	8,426	6,457
Repairs and maintenance	12,918	8,662
Postage	912	903
Telephone	1,894	1,860
Computer running costs	3,307	1,136
Prefab professional fees	10,595	7,271
Prefab installation & hire	51,809	32,546
School Meals	17,140	10,931
School transport	5,500	4,995
Security	1,843	1,891
Accountancy	1,564	1,660
Bookkeeping	1,403	1,403
Legal Fees	5,269	7,572
Bank charges	454	435
Staff welfare	530	525
Sundry expenses - allowable	3,295	3,500
School Trips	7,102	1,985
Subscriptions - allowable	580	472
Conferences/Courses	1,433	790
	212,059	125,812

St Annes School
Ballymany Cross
The Curragh
Co Kildare

Receipts & Payments Account

Year ended 31/08/2016

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

Board of Management Report:

We confirm that we have provided the books and records of St Annes School for the compilation of the attached Receipts & Payments Account.

This report was approved by the Board and signed on its behalf by:

John Hogan **Treasurer**	**Date**
Board Member	**Date**

Accountant's Report:

In accordance with your instructions, we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

We confirm that we have received all the information and explanations that we required in order to compile the accounts.

Katherine Tully & Co **Date**

St Annes School
Year ended 31/08/2016

		2016		2015	
Receipts		€	€	€	€
Grants:					
	Escort Grant	355,298		292,991	
	Capitation Grant	66,927		68,040	
	Ancillary Services Grant	89,770		86,950	
	Minor Building Repairs Grant	46,418		51,576	
	Minor Works Grant	11,494		10,902	
	July Provision Grant	0		107	
	ICTU Grant	0		7,109	
	Standardised Testing	408		454	
	ASD Classroom Setup	0		6,500	
	Equipment & Sensory	0		14,446	
Donations		7,401		10,363	
Fundraising		11,905		20,992	
School Fees		0		6,773	
School Books		880		891	
School Uniforms		989		170	
Insurance		396		0	
Other Income		2,600		2,810	
Total Receipts			594,486		581,075

	2016		2015	
Payments:	€	€	€	€
Escort Grant to KARE	355,298		292,991	
Ancillary Grant to KARE	40,237		61,730	
Autistic Unit Grant	0		6,328	
Wages & Salaries	17,667		0	
Staff Training & Costs	693		781	
Fetac Resource	0		159	
Pupil & Classroom Equipment & Sensory	42,928		20,873	
Insurance	14,554		14,446	
Building Cleaning Contractor	14,607		11,320	
Building Maintenance	21,996		60,721	
Repairs & Maintenance	16,685		12,278	
Household & Canteen	4,826		1,617	
Heat & Light	24,229		27,132	
Telephone	3,250		2,535	
Print Postage & Stationery	14,538		14,936	
Accounts & Payroll Fees	738		492	
Motor Running Expenses	4,314		3,806	
Casual Transport	3,035		1,690	
Fundraising Costs	386		11,311	
School Books & Uniforms	1,356		1,279	
Medical Expenses	905		574	
Sports Expenses	68		1,163	
Legal & professional	4,843		0	
Miscellaneous	3,049		3,648	
Bank Charges	445		527	
Total Payments		590,648		552,339
Excess of Payments over Receipts		3,838		28,736

Bank Balance at 01/09/2015	€138,223
Bank Balance at 31/08/2016	€167,154