

Company registration number: 258334

**Donegal Travellers Project CLG**

**Financial statements**

**for the financial year ended 31 December 2020**

**Donegal Travellers Project CLG**

**Contents**

	<b>Page</b>
Directors and other information	<b>1 - 2</b>
Directors report	<b>3 - 5</b>
Directors responsibilities statement	<b>6</b>
Independent auditor's report to the members	<b>7 - 9</b>
Income and expenditure account	<b>10</b>
Statement of income and retained earnings	<b>11</b>
Balance sheet	<b>12</b>
Notes to the financial statements	<b>13 - 24</b>

**Donegal Travellers Project CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Karin White Billy Banda Mary McGuire (Resigned 22/01/2021) Alex Nel Grainne Ketelaar Martin Mongan (Resigned 08/03/2021) Pat McCarthy Amanda Boyle (Resigned 17/05/2021) Orla Callaghan Angela O'Leary (Appointed 02/11/2020) Ruhel Obaydur (Resigned 30/04/2021) Anne McLean (Appointed 02/10/2020)
<b>Secretary</b>	Karin White
<b>Company number</b>	258334
<b>Registered office</b>	Port Road Letterkenny Co Donegal
<b>Business address</b>	Port Road Letterkenny Co Donegal
<b>Auditor</b>	SMC Chartered Accountants Ltd Unit 3, First Floor, Glenview Business Park Mountain Top Letterkenny Co Donegal
<b>Bankers</b>	Bank of Ireland Main Street Letterkenny Co Donegal

**Donegal Travellers Project CLG  
Company limited by guarantee**

**Directors and other information (continued)**

**Solicitors**

O'Gorman, Cunningham & Co  
16 Upper Main Street  
Letterkenny  
Co Donegal

**Donegal Travellers Project CLG**

**Directors report**

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

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Karin White  
Billy Banda  
Mary McGuire  
Alex Nel  
Grainne Ketelaar  
Martin Mongan  
Pat McCarthy  
Amanda Boyle  
Orla Callaghan  
Angela O'Leary (Appointed 02/11/2020)  
Ruhel Obaydur (Appointed 13/01/2020)  
Anne McLean (Appointed 02/10/2020)  
Una McCrory (Resigned 02/03/2020)  
Pamela Boyle (Resigned 28/09/2020)

**Principal activities**

DTP is one of the longest established and locally based community development organisation working for and with the Irish Traveller community. The local Traveller population fluctuates between 250 and 350 families.

Through active engagement with the Traveller and Roma communities, DTP works with individuals and families on day-to-day issues, as well as providing courses, training, health programmes and other initiatives for men, women, children and families. The work of DTP not only addresses pressing needs and advocates for marginalised communities, but also builds capacity for the members of their communities to become advocates for their communities in their own right.

**Donegal Travellers Project CLG**

**Directors report (continued)**

**Principal risks and uncertainties**

Since the global pandemic began in early 2020, the impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses and organisations in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. In common with many similar companies throughout Ireland, the effect of Covid-19 presents many risks for the company, the effect of which cannot be fully quantified at the time of approving the financial statements.

As a result, the directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving these financial statements. Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-10 are as follows:

- Risks to the company's ability to deliver their programmes and services as a result of a prolonged period of government recommendations and restrictions on the movement of people to contain the virus
- Risk to the company's funding, the company is largely dependent on government agency funding and there is a risk that government agencies will be required to reduce funds available in future.

**Likely future developments**

Since the outbreak of Covid-19 began in 2020, the company's activities have been restricted due to the government restrictions imposed at various levels. The company have implemented changes in the way it manages and delivers its services and programmes. This decision was taken to ensure the safety of all staff and to ensure that government restrictions are complied with. At present the company is continuing to deliver its services and programmes by utilising telephone and online technologies and they are expecting to further increase this online delivery of programmes in the coming year. Otherwise, the directors are not expecting to make any significant changes in the nature of the business in the near future.

**Dividends**

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Events after the end of the reporting period**

In the period since the end of the financial year, some level of Covid-19 government restrictions remains in place while the global pandemic continues. These restrictions impact on the company's management and delivery of services and programmes. In order to continue to operate the company has had to adapt to utilising telephone and online technologies. Whilst this has resulted in the company remaining operational, there has been a reduction in activity as a result of Covid-19 and programmes/activities are still limited at the date of signing these financial statements.

**Research and development**

The company did not engage in any research and development in the current year.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Port Road, Letterkenny, Co Donegal, .

**Donegal Travellers Project CLG**

**Directors report (continued)**

**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.

**Auditors**

In accordance with section 383(2) of the Companies Act 2014, the auditors, SMC Chartered Accountants Ltd, will continue in office.

This report was approved by the board of directors on 25 May 2021 and signed on behalf of the board by:



**Karin White**  
**Director**



**Grainne Ketelaar**  
**Director**

**Donegal Travellers Project CLG**

**Directors responsibilities statement**

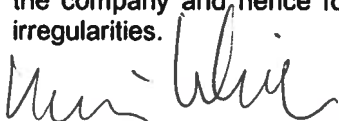
The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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



Karin White  
Director



Grainne Ketelaar  
Director



**Independent auditor's report to the members of  
Donegal Travellers Project CLG**

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

***Opinion***

We have audited the financial statements of Donegal Travellers Project CLG (the 'company') for the financial year ended 31 December 2020 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

***Other Information***

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

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.

**Independent auditor's report to the members of  
Donegal Travellers Project CLG (continued)**

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

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

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

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

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

**Independent auditor's report to the members of  
Donegal Travellers Project CLG (continued)**

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

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

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

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

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



James G Devine

For and on behalf of  
SMC Chartered Accountants Ltd  
Chartered Accountants and Registered Auditors  
Unit 3, First Floor, Glenview Business Park  
Mountain Top  
Letterkenny  
Co Donegal

25 May 2021

**Donegal Travellers Project CLG**  
**Income and expenditure account**  
**Financial year ended 31 December 2020**

	Note	2020 €	2019 €
<b>Income</b>		717,513	744,639
<b>Gross Income</b>		<u>717,513</u>	<u>744,639</u>
Administrative expenses		(678,785)	(763,854)
Other operating income		1,050	-
<b>Operating surplus/(deficit)</b>	<b>5</b>	<u>39,778</u>	<u>(19,215)</u>
<b>Surplus/(deficit) before taxation</b>		<u>39,778</u>	<u>(19,215)</u>
Tax on surplus/(deficit)	<b>7</b>	-	-
<b>Surplus/(deficit) for the financial year</b>		<u><u>39,778</u></u>	<u><u>(19,215)</u></u>

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

The notes on pages 13 to 24 form part of these financial statements.

**Donegal Travellers Project CLG****Statement of Income and retained earnings  
Financial year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Surplus/(deficit) for the financial year	39,778	(19,215)
<b>Retained earnings at the start of the financial year</b>	<u>86,231</u>	<u>105,446</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>126,009</u></u>	<u><u>86,231</u></u>

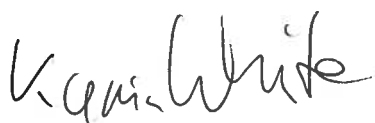
## Donegal Travellers Project CLG

Balance sheet  
As at 31 December 2020

	Note	2020		2019	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	9	12,559		7,203	
			12,559		7,203
<b>Current assets</b>					
Debtors	10	16,400		21,196	
Cash at bank and in hand		225,781		127,345	
		242,181		148,541	
<b>Creditors: amounts falling due within one year</b>	11	(128,731)		(69,513)	
<b>Net current assets</b>			113,450		79,028
<b>Total assets less current liabilities</b>			126,009		86,231
<b>Net assets</b>			126,009		86,231
<b>Capital and reserves</b>					
Income and expenditure account			126,009		86,231
<b>Company funds</b>			126,009		86,231

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 25 May 2021 and signed on behalf of the board by:



Karin White  
Director



Grainne Ketelaar  
Director

The notes on pages 13 to 24 form part of these financial statements.

**Donegal Travellers Project CLG****Notes to the financial statements  
Financial year ended 31 December 2020****1. General information**

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is Port Road, Letterkenny, Co Donegal. The company operates as a community development organisation working for and with the Irish Traveller community.

**2. Accounting policies and measurement bases****Basis of preparation**

These financial statements have been prepared in accordance with applicable Irish accounting standards, including "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants. In applying FRS 102, the directors have opted to avail of the disclosure exemptions as set out in Section 1A of FRS 102. The directors have done so on the basis that the company qualifies as a small company in accordance with the Companies Act 2014 and therefore is entitled to prepare the financial statements in accordance with the small companies regime.

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Going concern**

We draw your attention to 14 to the financial statements. In light of the emergence of Covid 19 and the ensuing global pandemic and after reviewing the going concern status of the company for the next 12 months we believe that it is appropriate for the company to continue to adopt the going concern policy.

**Income****Incoming Resources**

Incoming Resources have been included in the financial statements only when realised or when the ultimate cash realisation of same can be assessed with reasonable certainty. The company, in common with other similar organisations, derives a proportion of its income from miscellaneous sources including course fees and sundry programme income. Income from these sources is recognised with effect from the time it is received into the company's bank accounts or entered into the company's accounting records. Income from childcare fees is recognised in the Income and Expenditure account when received or receivable, where applicable.

**Grant in Aid Towards Operating Costs**

Grant in aid income from HSE, Pobal, National Traveller Partnership (NTP), Department of Justice and other government agencies are recognised in the Income and Expenditure Account to match the grant funded costs. Grants received in advance of incurring the grant supported expenditure are transferred to other creditors and are released against the matching expenditure when incurred.



**Donegal Travellers Project CLG****Notes to the financial statements (continued)  
Financial year ended 31 December 2020****Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.5%	straight line
Computer equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.



**Donegal Travellers Project CLG****Notes to the financial statements (continued)  
Financial year ended 31 December 2020****Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

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

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

**Financial instruments**

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

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

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**3. Significant judgements and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates in arriving at the figures in the financial statements. The areas requiring a higher degree of judgement, or complexity, and areas where assumptions are most significant to the financial statements are disclosed below:

**Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is based on estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed regularly, and amended where necessary to reflect current estimates, based on future investments, economic utilisation and the physical condition of the assets.

## Donegal Travellers Project CLG

## Notes to the financial statements (continued)

Financial year ended 31 December 2020

**4. Limited by guarantee**

The company is limited by guarantee and consequently does not have any share capital. Each of the members is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation.

**5. Operating surplus/(deficit)**

Operating surplus/(deficit) is stated after charging/(crediting):

	2020	2019
	€	€
Depreciation of tangible assets	3,181	1,605
Fees payable for the audit of the financial statements	4,305	2,372
	<u>          </u>	<u>          </u>

**6. Staff numbers**

The average number of persons employed by the company during the financial year, including the directors was 22 (2019: 25).

**7. Taxation**

As a registered charity, Donegal Travellers Project CLG has been granted charitable exemption by the Revenue Commissioners under reference CHY12244 and is therefore not liable to corporation tax.

**8. Appropriations of income and expenditure account**

	2020	2019
	€	€
At the start of the financial year	86,231	105,446
Surplus/(deficit) for the financial year	39,778	(19,215)
<b>At the end of the financial year</b>	<u>126,009</u>	<u>86,231</u>

## Donegal Travellers Project CLG

## Notes to the financial statements (continued)

Financial year ended 31 December 2020

## 9. Tangible assets

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
<b>Cost</b>			
At 1 January 2020	200,246	-	200,246
Additions	-	8,537	8,537
<b>At 31 December 2020</b>	<u>200,246</u>	<u>8,537</u>	<u>208,783</u>
<b>Depreciation</b>			
At 1 January 2020	193,043	-	193,043
Charge for the financial year	1,474	1,707	3,181
<b>At 31 December 2020</b>	<u>194,517</u>	<u>1,707</u>	<u>196,224</u>
<b>Carrying amount</b>			
At 31 December 2020	<u>5,729</u>	<u>6,830</u>	<u>12,559</u>
At 31 December 2019	<u>7,203</u>	<u>-</u>	<u>7,203</u>

## 10. Debtors

	2020 €	2019 €
Trade debtors	2,877	2,877
Other debtors	13,523	18,319
	<u>16,400</u>	<u>21,196</u>

## 11. Creditors: amounts falling due within one year

	2020 €	2019 €
Amounts owed to credit institutions	4,965	5,875
Payments received on account	98,145	39,471
Other creditors including tax and social insurance	6,928	11,417
Accruals	14,492	12,750
Deferred income	4,201	-
	<u>128,731</u>	<u>69,513</u>

**Donegal Travellers Project CLG****Notes to the financial statements (continued)  
Financial year ended 31 December 2020****12. Events after the end of the reporting period**

In the period since the end of the financial year, some level of Covid-19 government restrictions remains in place while the global pandemic continues. These restrictions impact on the company's management and delivery of services and programmes. In order to continue to operate the company has had to adapt to utilising telephone and online technologies. Whilst this has resulted in the company remaining operational, there has been a reduction in activity as a result of Covid-19 and programmes/activities are still limited at the date of signing these financial statements.

**13. Ethical standards**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of our financial statements.

**14. Going Concern**

As described in the directors' report on pages 3 - 5, The World Health Organization declared COVID-19 a pandemic on March 11, 2020, causing huge impact on people's lives, families, communities, and businesses across the world. In line with the Irish Government's objective of mitigating the spread of Covid-19, the government of Ireland introduced restrictions on citizens and businesses. These restrictions included the temporary closure of many businesses and requesting all citizens to stay at home except in a limited number of permitted circumstances. As at the date of approval of these financial statements, some restrictions remain in place.

Covid-19 and the economic impact of the virus on the Irish economy is unprecedented. As at the date of approval of these financial statements the economic impact arising from the pandemic is only currently starting to become obvious and it is not currently possible to identify the precise impact of this uncertainty for the company. The activities of the company are largely financed by grant aid from Government agencies and the continued support of same is unknown at present.

The directors consider that the current unprecedented economic situation presents significant challenges for the company now and into the immediate future as they are dependent on the exchequer for revenue which is made available to the various Government agencies for funding the voluntary sector. Reductions in exchequer funding for such activities may occur in the future. These developments may result in a reduction or abolition in the grant supports received by the company from Government agencies in the future. The directors believe that it would be impossible for the company to continue in operational existence without the continued support of the Government agencies. Nevertheless, after making enquiries and considering the above, the directors believe that the services the company provides are central to government social policy and that this, together with their reputation for delivery of services, means they have a reasonable expectation that the company will continue to receive an adequate level of financial support from the Government agencies to allow it to continue in the future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

## Donegal Travellers Project CLG

## Notes to the financial statements (continued)

Financial year ended 31 December 2020

## 15. Details of grants and other state funding received:

**Grant 1**

Agency	Health Service Executive (HSE)
Sponsoring Government Department	Department of Health
Grant Programme	Primary Healthcare
Purpose of Grant	Delivery of a range of work and programmes with the Traveller community in Donegal and funding for associated staffing and running
Total Grant	€362,205
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€2,616
- Grant received during the year	€359,589
- Grant taken to income for the year	€306,864
- Grant deferred at 31 December 2020	€50,090
Capital Grant	€5,251
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 2**

Agency	The National Traveller Partnership (NTP)
Sponsoring Government Department	Department of Justice and Equality
Grant Programme	Traveller Community Development Programme
Purpose of Grant	Support of staff costs relating to the delivery of a Community Development Programme.
Total Grant	€104,616
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€104,616
- Grant taken to income for the year	€104,616
- Grant deferred at 31 December 2020	€Nil
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

## Donegal Travellers Project CLG

Notes to the financial statements (continued)  
Financial year ended 31 December 2020**Grant 3**

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Early Childhood Care and Education Scheme (ECCE)
Purpose of Grant	Provision of childcare services (2 free pre-school years)
Total Grant	€71,509
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€2,471
- Grant received during the year	€71,509
- Grant taken to income for the year	€71,509
- Grant receivable at 31 December 2020	€2,471
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 4**

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Community Childcare Subvention Programme (CCS) & Community Childcare Subvention Plus Programme (CCSP)
Purpose of Grant	Provision of childcare services
Total Grant	€11,450
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€406
- Grant received during the year	€11,450
- Grant taken to income for the year	€11,450
- Grant receivable at 31 December 2020	€406
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

## Donegal Travellers Project CLG

Notes to the financial statements (continued)  
Financial year ended 31 December 2020**Grant 5**

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Covid-19 Capital Grant
Purpose of Grant	To fund Covid-10 related capital expenditure
Total Grant	€2,500
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€2,500
- Grant taken to income for the year	€Nil
- Grant deferred at 31 December 2020	€2,500
Capital Grant	€2,500
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 6**

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Covid-19 Reopening Support Payments
Purpose of Grant	To fund Covid-10 related expenditure associated with reopening childcare services
Total Grant	€2,000
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€2,000
- Grant taken to income for the year	€2,000
- Grant deferred at 31 December 2020	€Nil
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 7**

Agency	POBAL
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Covid-19 - Wage Subsidy B3
Purpose of Grant	Wage subsidy for employees of childcare services
Total Grant	€7,957
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€7,957
- Grant taken to income for the year	€7,957
- Grant deferred at 31 December 2020	€Nil
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

## Donegal Travellers Project CLG

## Notes to the financial statements (continued)

Financial year ended 31 December 2020

**Grant 8**

Agency	Department of Justice and Equality
Sponsoring Government Department	Department of Justice and Equality
Grant Programme	National funding to promote Roma inclusion
Purpose of Grant	Providing support services to the Roma community in Donegal
Total Grant	€40,000
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€22,355
- Grant received during the year	€40,000
- Grant taken to income for the year	€40,000
- Grant deferred at 31 December 2020	€22,355
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 9**

Agency	TUSLA
Sponsoring Government Department	Department of Health
Purpose of Grant	Delivery of a range of work and programmes with teenage travellers in Donegal and funding for associated staffing and running costs.
Total Grant	€29,272
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€29,272
- Grant taken to income for the year	€29,272
- Grant deferred at 31 December 2020	€Nil
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.



## Donegal Travellers Project CLG

Notes to the financial statements (continued)  
Financial year ended 31 December 2020**Grant 10**

Agency	Donegal County Council (DCC)
Sponsoring Government Department	Donegal County Council (DCC)
Purpose of Grant	PEACE IV Funding
Total Grant	€104,990
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€104,990
- Grant taken to income for the year	€104,990
- Grant deferred at 31 December 2020	€Nil
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 11**

Agency	Donegal Local Development Company Limited
Sponsoring Government Department	Department of the Environment, Community & Local Government
Grant Programme	Social Inclusion Community Activation Programme (SICAP) - (Goal 1)
Purpose of Grant	Provision of educational and developmental youth supports.
Total Grant	€1,500
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€1,500
- Grant taken to income for the year	€1,500
- Grant deferred at 31 December 2020	€Nil
Capital Grant	€Nil
Restriction on Use	Grant funding to be utilised as detailed above.

**Grant 12**

Agency	Donegal ETB
Sponsoring Government Department	Donegal ETB
Grant Programme	Mitigating Against Educational Disadvantage (MAEDF) Fund
Purpose of Grant	Capital expenditure for Computer Equipment
Total Grant	€11,600
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2020	€Nil
- Grant received during the year	€8,700
- Grant taken to income for the year	€Nil
- Grant deferred at 31 December 2020	€8,700
Capital Grant	€8,700
Restriction on Use	Grant funding to be utilised as detailed above.

**Donegal Travellers Project CLG**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2020**

**16. Approval of financial statements**

The board of directors approved these financial statements for issue on 25 May 2021.

**Donegal Travellers Project CLG**

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

## Donegal Travellers Project CLG

Detailed profit and loss account  
Financial year ended 31 December 2020

	2020	2019
	€	€
<b>Income</b>		
Misc Income/Fundraising	5,350	8,410
HSE	289,982	320,352
National Traveller Partnership	104,616	104,616
POBAL - ECCE	71,509	89,508
POBAL - CCS & minor capital	13,451	8,079
Department of Justice & Equality	40,000	20,000
DLDC	1,500	4,500
IHREC	-	2,782
OP Funding	10,464	10,464
Asylum Support	6,418	5,000
TUSLA	29,272	29,272
MHI Funding	-	36,666
DCC Funding	104,990	104,990
Other income - covid-19 wage subsidies	39,961	-
	<u>717,513</u>	<u>744,639</u>
<b>Gross profit</b>	<u>717,513</u>	<u>744,639</u>
<b>Gross profit percentage</b>	100.0%	100.0%
<b>Overheads</b>		
Administrative expenses	(678,785)	(763,854)
	<u>(678,785)</u>	<u>(763,854)</u>
<b>Other operating income</b>		
Government grants released to the P/L account	1,050	-
	<u>1,050</u>	<u>-</u>
<b>Operating surplus/(deficit)</b>	39,778	(19,215)
<b>Operating surplus/(deficit) percentage</b>	5.5%	2.6%
<b>Surplus/(deficit) before taxation</b>	<u>39,778</u>	<u>(19,215)</u>

## Donegal Travellers Project CLG

Detailed profit and loss account (continued)  
Financial year ended 31 December 2020

	2020	2019
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(453,584)	(464,535)
Employer's PRSI contributions	(42,673)	(46,448)
Staff pension costs - defined contribution	(9,896)	(11,335)
Staff training	(1,376)	(1,552)
Office expenses	(8,339)	(9,746)
Rent & Rates payable	(19,340)	(17,556)
Insurance	(2,182)	(2,890)
Light and heat	(4,192)	(8,910)
Repairs and maintenance	(3,661)	(3,459)
Maintenance and consumables	(16,013)	(17,925)
Food/Consumables	(4,167)	(7,662)
Printing, postage and stationery	(1,423)	(1,578)
Telephone	(8,452)	(5,370)
Motor expenses/Transport costs	(6,304)	(15,805)
Travelling and entertainment	(15,077)	(17,028)
Legal and professional	(1,348)	(7,372)
Auditors remuneration	(4,305)	(2,372)
Bank charges	(456)	(1,164)
Minor equipment, consumables & food	(3,323)	(3,171)
NTP & Pavee Point Admin Costs	(1,175)	(4,073)
General expenses	(3,917)	(5,736)
Programme costs	(17,731)	(45,877)
Running costs	(1,339)	(1,047)
Other expenses	(37,988)	(59,638)
Covid related expenses	(7,343)	-
Depreciation of tangible assets	(3,181)	(1,605)
	<u>(678,785)</u>	<u>(763,854)</u>