

Company registration number: 258334

Donegal Travellers Project Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2019

Donegal Travellers Project Company Limited by Guarantee

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**Donegal Travellers Project Company Limited by Guarantee
Company limited by guarantee**

Directors and other information

Directors
Karin White
Billy Banda
Mary McGuire
Alex Nel
Pamela Boyle
Martin Mongan
Pat McCarthy
Amanda Boyle
Orla Callaghan
Grainne Ketelaar
Ruhel Obaydur
Una McCrory

Secretary Karin White

Company number 258334

Registered office Port Road
Letterkenny
Donegal

Business address Port Road
Letterkenny
Donegal

Auditor S MacRory & Co
Market House
Market Square
Letterkenny
Donegal
F92 C92T

Bankers Bank of Ireland
Main Street
Letterkenny
Donegal

Donegal Travellers Project Company Limited by Guarantee

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2019.

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	
Pamela Boyle	appointed 20/06/2019
Martin Mongan	appointed 20/06/2019
Pat McCarthy	appointed 20/06/2019
Amanda Boyle	appointed 11/10/2019
Orla Callaghan	appointed 18/10/2019
Grainne Ketelaar	appointed 18/10/2019
Ruhel Obaydur	appointed 13/01/2020
Una McCrory	resigned 02/03/2020

Principal activities

DTP is one of the longest established and locally based community development organization 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 marginalized communities, but also builds capacity for the members of their communities to become advocates for their communities in their own right.

Donegal Travellers Project Company Limited by Guarantee

Directors report (continued)

Principal risks and uncertainties

At the beginning of 2020, the outbreak of Covid-19 spread throughout Asia, Europe and Worldwide. The initial 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 similar companies throughout Ireland the effect of Covid-19 presents many risks for the company the effects 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 the financial statements. Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 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
- Risks to the company's funding, the company is largely dependent on government agency funding and there is a risk that governments agencies will be required to reduce funds available.

Likely future developments

Since the year end, following restrictions placed on the company's activities as a result of the outbreak of the Covid-19 pandemic, the company has had to implement changes in the way it manages and delivers its services and programmes. This decision was taken to ensure the safety of all staff is preserved and to ensure that government recommendations and restrictions are complied with. At present the company is continuing to deliver its services and programmes by utilising telephone and online technologies. The directors are not expecting to make any significant changes in the nature of the business in the near future.

Events after the end of the reporting period

At the beginning of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early

March 2020, many businesses and organisations closed voluntarily and throughout the month more restrictions were introduced on people and organisations. On 28th March, all "non-essential" businesses were ordered to close temporarily. The impact on the company has been on its management and delivery of services & programmes - in order to continue to operate the company has had to adapt by utilising telephone and online technologies. Whilst this has resulted in the company remaining operational during the period, there has been a reduction in activity as a result of Covid-19.

The directors are confident that the company will be fully operational once the period of restriction is lifted.

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 Company Limited by Guarantee

Directors report (continued)

Relevant audit information

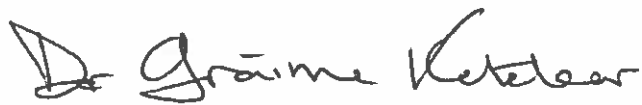
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- 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.

This report was approved by the board of directors on 29 April 2020 and signed on behalf of the board by:



Karin White
Director



Grainne Ketelaar
Director

Donegal Travellers Project Company Limited by Guarantee

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; and
- 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.

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

**Independent auditor's report to the members of
Donegal Travellers Project Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Donegal Travellers Project Company Limited by Guarantee (the 'company') for the financial year ended 31 December 2019 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 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

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

Other Information

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

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 Company Limited by Guarantee (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 Company Limited by Guarantee (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.

**Independent auditor's report to the members of
Donegal Travellers Project Company Limited by Guarantee (continued)**

Paul Carr

For and on behalf of
S MacRory & Co
Statutory Registered Auditor
Market House
Market Square
Letterkenny
Donegal
F92 C92T

29 April 2020

Donegal Travellers Project Company Limited by Guarantee

**Profit and loss account
Financial year ended 31 December 2019**

	Note	2019 €	2018 €
Turnover		744,639	607,212
Gross profit		<u>744,639</u>	<u>607,212</u>
Administrative expenses		(763,854)	(607,728)
Other operating income		-	6,154
Operating (loss)/profit		<u>(19,215)</u>	<u>5,638</u>
(Loss)/profit before taxation		<u>(19,215)</u>	<u>5,638</u>
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year		<u><u>(19,215)</u></u>	<u><u>5,638</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 22 form part of these financial statements.

Donegal Travellers Project Company Limited by Guarantee

**Statement of income and retained earnings
Financial year ended 31 December 2019**

	2019	2018
	€	€
(Loss)/profit for the financial year	(19,215)	5,638
Retained earnings at the start of the financial year	105,446	99,808
Retained earnings at the end of the financial year	<u>86,231</u>	<u>105,446</u>

Donegal Travellers Project Company Limited by Guarantee

**Balance sheet
As at 31 December 2019**

	Note	2019 €	€	2018 €	€
Fixed assets					
Tangible assets	7	7,203		7,841	
			7,203		7,841
Current assets					
Debtors	8	21,196		18,707	
Cash at bank and in hand		127,345		166,472	
		148,541		185,179	
Creditors: amounts falling due within one year	9	(69,513)		(87,574)	
Net current assets			79,028		97,605
Total assets less current liabilities			86,231		105,446
Net assets			86,231		105,446
Capital and reserves					
Profit and loss account			86,231		105,446
Members funds			86,231		105,446

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

These financial statements were approved by the board of directors on 29 April 2020 and signed on behalf of the board by:

Karin White
Director

Grainne Ketelaar
Director

The notes on pages 13 to 22 form part of these financial statements.

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements Financial year ended 31 December 2019

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, Donegal.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Going concern

We draw your attention to Note 11 to the financial statements. In light of the emergence of Covid 19 disease 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

Income included (a) grants and other state funding, and (b) income generated by the company in respect of services provided and miscellaneous fundraising. Income from grants and other state funding includes funding received during the year from various funding agencies and funding claims outstanding at the year end. Income received in advance from the funding agencies is treated as deferred income and is disclosed as a creditor falling due within one year. Income generated by the company in respect of services provided and miscellaneous fundraising is recognised in the financial statements as earned.

Tangible assets

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

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%

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.

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2019

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.

Government grants

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

Government grants are recognised using the accrual model and the performance model.

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

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

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. ~~Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met.~~ Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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.

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued)

Financial year ended 31 December 2019

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. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 25 (2018: 18).

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	464,535	392,992
Social insurance costs	46,448	39,680
Other retirement benefit costs	11,335	6,766
	<u>522,318</u>	<u>439,438</u>

None of the company's employees earned remuneration in excess of €60,000 per annum during the year under review.

The directors did not receive any remuneration during the year under review.

6. Appropriations of profit and loss account

	2019	2018
	€	€
At the start of the financial year	105,446	99,808
(Loss)/profit for the financial year	(19,215)	5,638
At the end of the financial year	<u>86,231</u>	<u>105,446</u>

Donegal Travellers Project Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2019	199,279	199,279
Additions	967	967
At 31 December 2019	<u>200,246</u>	<u>200,246</u>
Depreciation		
At 1 January 2019	191,438	191,438
Charge for the financial year	1,605	1,605
At 31 December 2019	<u>193,043</u>	<u>193,043</u>
Carrying amount		
At 31 December 2019	<u>7,203</u>	<u>7,203</u>
At 31 December 2018	<u>7,841</u>	<u>7,841</u>

8. Debtors

	2019 €	2018 €
Trade debtors	2,877	6,251
Other debtors	18,319	11,718
Prepayments	-	738
	<u>21,196</u>	<u>18,707</u>

9. Creditors: amounts falling due within one year

	2019 €	2018 €
Amounts owed to credit institutions	5,875	993
Payments received on account	39,471	72,437
Other creditors including tax and social insurance	11,417	266
Accruals	12,750	13,878
	<u>69,513</u>	<u>87,574</u>

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued)

Financial year ended 31 December 2019

10. Events after the end of the reporting period

At the beginning of 2020 the world saw the emergence of Covid 19 disease and it's spread worldwide as a pandemic. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses and organisations closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily. This has impacted the company in its delivery of programmes and services and the directors of the company have had to adopt telephone and online technology solutions in order to continue to operate. Management do not expect that there will be a negative impact on the balance sheet and funding is confirmed for the remainder of 2020.

At the time of approving the financial statements, the directors of the company do not believe that the financial statements of the company as at 31 December 2019 need to be adjusted.

11. Going Concern

The company has generated a deficit of € 19,215, has net current assets of € 79,028 and net assets of € 86,231 at the year end.

During the first quarter of 2020, the Covid-19 pandemic has spread initially from Asia to Europe and subsequently worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there were restrictions placed on "non-essential" businesses which resulted in many businesses and organisations temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

The Covid-19 pandemic has impacted the company in it's delivery of programmes and services however the directors have identified appropriate telephone and online technology solutions and thus the company has been able to continue to operate. The company will continue to receive funding for the remainder of 2020 however the directors do not have confirmation of funding for 2021. In spite of the material uncertainties arising from Covid 19 pandemic and the inability to precisely quantify the consequent effects on future funding 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 that they are satisfied that funding will continue at similar levels into the future.

The financial statements have been prepared on a going concern basis.

Donegal Travellers Project Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2019**

12. 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 costs.
Total Grant	€ 331,356
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2019	€ 26,864
- Grant received during the year	€ 307,108
- Grant taken to income for the year	€ 331,356
- Grant deferred at 31 December 2019	€ 2,616
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 2

Agency	The National Traveller Partnership
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.

Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2019	€ 8,718
- Grant received during the year	€ 95,898
- Grant taken to income for the year	€104,616
- Grant deferred at 31 December 2019	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2019

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 (free pre-school year)
Total Grant	€ 89,508
Term	Expires 30 June 2020
Accounting for grants:	
- Grant receivable at 1 January 2019	€ 2,471
- Grant received during the year	€ 89,508
- Grant taken to income for the year	€ 89,508
- Grant receivable at 31 December 2019	€ 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	€ 8,079
Term	Expires 30 June 2020
Accounting for grants:	
- Grant receivable at 1 January 2019	€ 406
- Grant received during the year	€ 8,079
- Grant taken to income for the year	€ 8,079
- Grant deferred at 31 December 2019	€Nil
- Grant receivable at 31 December 2019	€ 406
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2019

Grant 5

Agency	Donegal Local Development Company Limited
Sponsoring Government Department	Department of the Environment, Community & Local Government
Grant Programme	Social Inclusion Community Activation Programme (SICAP) - (Goals 1 & 2)
Purpose of grant	Provision of educational and developmental youth supports.
Total Grant	€ 7,874
Term	Expires 31 December 2020
Accounting for grants:	
- Grant receivable at 1 January 2019	€ 3,374
- Grant received during the year	€ 7,874
- Grant taken to income for the year	€ 4,500
- Grant receivable at 31 December 2019	€ Nil
Capital grant	€ Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 6

Agency	Department of Justice & Equality
Sponsoring Government Department	Department of Justice & Equality
Grant Programme	National funding to promote Roma inclusion
Purpose of grant	Providing support services to the Roma community in Donegal
Total Grant	€ 20,000
Term	Expires 31 December 2020
Accounting for grants:	
- Grant deferred at 1 January 2019	€ 22,355
- Grant received during the year	€ 20,000
- Grant taken to income for the year	€ 20,000
- Grant deferred at 31 December 2019	€ 22,355
Capital grant	€ Nil
Restriction on use	Grant funding to be utilised as detailed above.

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2019

Grant 7

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 2019	€Nil
- Grant received during the year	€ 29,272
- Grant taken to income for the year	€ 29,272
- Grant deferred at 31 December 2019	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 8

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 2019	€Nil
- Grant received during the year	€ 104,990
- Grant taken to income for the year	€ 104,990
- Grant deferred at 31 December 2019	€Nil
Capital grant	€Nil
Restriction on use	Grant funding to be utilised as detailed above.

Grant 9

Agency	Mental Health Ireland
Purpose of grant	Mental health services
Total Grant	€ 36,666
Accounting for grants:	
- Grant deferred at 1 January 2019	€Nil
- Grant received during the year	€ 36,666
- Grant taken to income for the year	€ 36,666
- Grant deferred at 31 December 2019	€Nil
Capital grant	€Nil

Grant 10

Donegal Travellers Project Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2019

Agency	Irish Human Rights & Equality Commission
Purpose of grant	Promote and protect human rights and equality
Total Grant	€ 2,782
Accounting for grants:	
- Grant deferred at 1 January 2019	€Nil
- Grant received during the year	€ 2,782
- Grant taken to income for the year	€ 2,782
- Grant deferred at 31 December 2019	€Nil
Capital grant	€Nil

13. Approval of financial statements

The board of directors approved these financial statements for issue on 29 April 2020.

Donegal Travellers Project Company Limited by Guarantee

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

Donegal Travellers Project Company Limited by Guarantee

**Detailed profit and loss account
Financial year ended 31 December 2019**

	2019	2018
	€	€
Turnover		
Misc Income/Fundraising	8,410	6,317
HSE	320,352	342,727
National Traveller Partnership	104,616	104,616
POBAL - ECCE	89,508	90,782
POBAL - CCS & minor capital	8,079	9,851
Department of Justice & Equality	20,000	12,645
DLDC	4,500	11,002
IHREC	2,782	-
OP Funding	10,464	-
Asylum Support	5,000	-
TUSLA	29,272	29,272
MHI Funding	36,666	-
DCC Funding	104,990	-
	<u>744,639</u>	<u>607,212</u>
Gross profit	744,639	607,212
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(464,535)	(392,992)
Employer's PRSI contributions	(46,448)	(39,680)
Staff pension costs - defined contribution	(11,335)	(8,766)
Staff training	(1,552)	(4,435)
Office expenses	(9,746)	(3,943)
Rent payable	(17,556)	(12,590)
Insurance	(2,890)	(2,722)
Light and heat	(8,910)	(8,151)
Repairs and maintenance	(3,459)	(4,132)
Maintenance and consumables	(17,925)	(12,640)
Food/Consumables	(7,662)	(979)
Printing, postage and stationery	(1,578)	(2,413)
Telephone	(5,370)	(5,122)
Motor expenses/Transport costs	(15,805)	(12,435)
Travelling and entertainment	(17,028)	(17,811)
Legal and professional	(7,372)	(4,951)
Auditors remuneration	(2,372)	(5,002)
Bank charges	(1,164)	(307)
Minor equipment, consumables & food	(3,171)	(3,149)
NTP & Pavee Point Admin Costs	(4,073)	(142)
General expenses	(5,736)	(12,806)
Programme costs	(45,877)	(48,460)
Running costs	(1,047)	(6,966)
Other expenses	(59,638)	-
Depreciation of tangible assets	(1,605)	(1,484)

Donegal Travellers Project Company Limited by Guarantee

**Detailed profit and loss account (continued)
Financial year ended 31 December 2019**

	2019	2018
	€	€
Gain/loss on disposal of intangible assets	-	2,350
	<u>(763,854)</u>	<u>(607,728)</u>
Other operating income		
Government grants recognised directly in income	-	6,154
	<u>-</u>	<u>6,154</u>
Operating (loss)/profit	(19,215)	5,638
Operating (loss)/profit percentage	2.6%	0.9%
(Loss)/profit before taxation	<u>(19,215)</u>	<u>5,638</u>