

Registration number 286447
Charity No. CHY 16174

Sankalpa CLG
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the year ended 31 December 2017

Sankalpa CLG
(A Company Limited by Guarantee and not having a Share Capital)

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Directors and other information

Directors	Michael Quilligan Jennifer Clancy Paul Duff Tara Brown Sandra Kernan Rita O'Sullivan Raul Menendez Michael Quirke	Resigned 25/01/2018 Appointed 18/01/2017 Appointed 15/03/2017
Secretary	Rita O'Sullivan (Michael Quilligan resigned 25/01/2018)	Appointed 25/01/2018
Company number	286447	
Registered office	Unit 8 Glasnevin Business Centre Ballyboggan Road, Finglas Dublin 11	
Auditors	Donal Ryan & Associates Chartered Certified Accountants & Statutory Auditor 32 Manor Street Dublin 7	
Business address	Unit 8 Glasnevin Business Centre Ballyboggan Road, Finglas, Dublin 11	
Bankers	Bank of Ireland Phibsborough Dublin 7	
Solicitors	Doyle Hanlon Solicitors 44 Belvedere Place Mountjoy Square Dublin 1	
Charity Number	CHY 16174	

Sankalpa CLG
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Directors' report
for the year ended 31 December 2017

The directors present their report and the audited financial statements for the year ended 31 December 2017.

Companies Act 2014

The Companies Act 2014 commenced on 1 June 2015 and the financial statements have been prepared in accordance with the Act.

Structure and governance

The organisation is a charitable company limited by guarantee, incorporated on 19 May 1998 under the Companies Acts, 1963 to 2009. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one pound (€1.27).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors.

Principal activities and operating review

The company's objects and principal activities are:

To operate, manage and deliver a holistic drugs rehabilitation service in the Finglas & Cabra area to assist people in recovery from addiction and facilitate development towards a non-dependent lifestyle through the provision of therapeutic, personal development and creativity programs.

Future developments

The company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Results for the year

The results for the year are set out on page 8.

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the company, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory financial outcome.

Government Department Circulars

Sankalpa CLG is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

Important events since the year end

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

Principal risks & uncertainties

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation;

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Directors' report
for the year ended 31 December 2017

..... continued

The company mitigates these risks as follows:

-The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining adequate cash reserves;

-The company closely monitors emerging changes to regulations and legislation on an ongoing basis;

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page 1.

In accordance with the Memorandum and Articles of Association one-third of the directors for the time being, or if their number is not three or a multiple of three, then the number nearest one third, shall retire from office. The directors to retire in every year shall be those who have been longest in office since the last election. A retiring Director shall be eligible for re-election.

See 'Directors and Other Information' page.

Michael Quilligan Resigned 25/01/2018

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Accounting Records

The directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep proper books and records for the company.

A number of measures have been taken by the directors to ensure compliance regarding proper accounting records with the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and 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.

Statement on Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director have taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

Auditors

In accordance with Section 380 of the Companies Act 2014, the auditors, Donal Ryan & Associates, Chartered Certified Accountants & Statutory Auditor will continue in office.

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Directors' report
for the year ended 31 December 2017

..... continued

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


Jennifer Clancy
Director


Paul Duff
Director

Sankalpa CLG
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Directors' responsibilities statements

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 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.

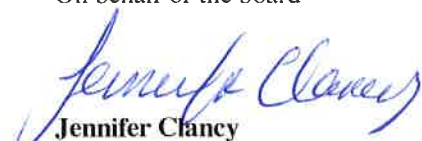
In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014.

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


Jennifer Clancy
Director


Paul Duff
Director

Date: 16/2/18

**Independent auditors' report to the members of
Sankalpa CLG
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of Sankalpa CLG for the year ended 31 December 2017, which comprises of the income and expenditure, the Balance Sheet, the 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 (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 the company's directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the 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 (Ireland and UK). Those standards require us to comply with the Auditing Practice's Board's Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 17 to the financial statements.

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/trustees; 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 Sankalpa CLG (continued)
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Opinion

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 2017 and its surplus and cash flows for the year then ended; and
- have been properly prepared in accordance with the relevant financial 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.
- 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 the provisions in the Companies Act 2014, which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

Signed by:



Donal Ryan FCCA AITI

For and on behalf of:

Donal Ryan & Associates

Chartered Certified Accountants & Statutory Auditor

32 Manor Street

Dublin 7

Date:

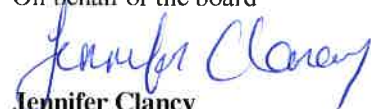
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Income and Expenditure Account
for the year ended 31 December 2017

		Continuing operations	
		2017	2016
		€	€
Income	Notes		
Donations and Grants	3	453,603	386,481
Expenditure			
Direct charitable expenditure		(438,146)	(370,422)
Governance costs		(2,810)	(2,998)
		<u>(440,956)</u>	<u>(373,420)</u>
Retained surplus for the year		<u>12,647</u>	<u>13,061</u>
Total comprehensive income for the year		12,647	13,061

The income and excess of income over expenditure relate to continuing operations as no businesses were acquired or disposed of in the above two financial years.

On behalf of the board


Jennifer Clancy
Director


Paul Duff
Director


The notes on pages 12 to 21 form an integral part of these financial statements.

Sankalpa CLG
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Balance sheet
as at 31 December 2017

		2017		2016	
Notes	€	€	€	€	€
Fixed assets					
Tangible assets	8		4,982		2,428
Current assets					
Debtors	9	9,660		4,102	
Cash at bank and in hand		61,822		109,238	
		71,482		113,340	
Creditors: amounts falling due within one year	10	32,441		(88,394)	
Net current assets			39,041		24,946
Total assets less current liabilities			44,023		27,374
Net assets			44,023		27,374
Capital and reserves					
Designated funds			4,982		-
Revenue reserves account			39,041		27,374
Members' funds	12		44,023		27,374

The financial statements were approved by the Board of Directors on and authorised for on They were signed on its behalf by:


Jennifer Clancy
Director


Paul Duff
Director

Date: 16/2/18

The notes on pages 12 to 21 form an integral part of these financial statements.

Sankalpa CLG
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Statement of Changes in Funds
for the year ended 31 December 2017

	General Funds	Capital Funds	Total
	€	€	€
At 1 January 2017	27,374	-	27,374
Retained surplus for the year	12,647	5,003	17,650
Transfer to Designated Funds	(980)	980	-
Capital Reserve Amortisation		(1,001)	1,001
At 31 December 2017	<u>39,041</u>	<u>4,982</u>	<u>44,023</u>

The notes on pages 12 to 21 form an integral part of these financial statements.

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Statement of Cashflows
for the year ended 31 December 2017

	Notes	2017		2016	
		€	€	€	€
Cashflow from operating activities					
Cash generated from operations	13		(47,416)		28,681
Cash from other sources					
Transfer to Capital reserves		5,003		-	
			5,003		-
Application of cash					
Purchase of tangible fixed assets		(5,003)		-	
			(5,003)		-
Net decrease in cash in the year			(47,416)		28,681
Cash at bank and in hand less overdrafts at beginning of year			109,238		80,559
Cash at bank and in hand less overdrafts at end of year			61,822		109,238
Consisting of:					
Cash at bank and in hand			61,822		109,238

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Notes to the financial statements
for the year ended 31 December 2017

1. Statement of accounting policies

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

1.1. Basis of preparation

The audited financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, as published by the Association of Chartered Certified Accountants and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291 (5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss format be re-named to an income and expenditure account detailing the income and expenditure by nature. Given that the company is a company limited by guarantee the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The directors consider that the layout adapted more correctly reflects the nature of entity given that the entity is a not-for-profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of Companies Act 2014 and Section 4 and 5 of FRS 102 would not result in the financial statements showing information that would allow the entity to show a true and fair view.

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

1.2. Income Policy

Income consists of Government funding mainly. These are included in the financial statements when received. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

1.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Costs include governance costs associated with meeting the constitutional and statutory requirements of the company and include the audit fees and costs linked to the strategic management of the company.

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Notes to the financial statements
for the year ended 31 December 2017

..... continued

1.4. Fund Accounting

The following funds are operated by the Company

Restricted Funds

Restricted Funds, represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

Unrestricted Funds

General Funds represent amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated Funds

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

The General reserve represents the free funds of the company which are not designated for particular purposes. The designated capital reserve represents the investment made in fixed assets and is amortised at the same rate as the equivalent fixed assets. In line with good practice the directors have a reserves policy which details their plan to increase the charity's reserves over the coming years to 13 weeks expenditure to strengthen the charity's ability to deal with delays in funding, possible funding cuts or deal with any emergency needs that may arise.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation.

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.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 20% Straight Line
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Notes to the financial statements
for the year ended 31 December 2017

..... continued

1.6. Government grants

Grants received specifically as a contribution towards the cost of land, buildings and buses/motor vehicles are credited directly to the capital fund in the year of receipt. Such grants are amortised to the Income & Expenditure on the same basis as the assets are depreciated.

Grant income from Public Sector Bodies/Government Agencies and other sundry sources are either credited when receivable to the Statement of Income & Expenditure or are deducted from expenses which give rise to the grants. Expenditure grants are credited to the Statement of Income & Expenditure upon the recognition of the associated expense for which the grant was originally received.

1.7. Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 16174. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expensed as incurred.

1.8. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

2. Transition to FRS 102

Prior to 1 January 2015 the company prepared its financial statements under previously extant Irish GAAP. From 1 January 2015, the company has elected to present its annual financial statements in accordance with FRS 102 and the Companies Act 2014.

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**Notes to the financial statements
for the year ended 31 December 2017**

..... continued

3. Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

	2017	2016
	€	€
Source of Funding		
State Funding (see below)	413,993	381,881
Other Income	39,610	4,600
	453,603	386,481

Grants and Other State Funding

		2017	2016
		€	€
Name of State Agency:	Type of Funding:		
HSE Northern Area	Drug Programme	241,484	236,484
HSE Northern Area	Special Purpose	7,000	-
DSP	Community Employment Scheme	165,509	145,397
		413,993	381,881

State Funding

Agency	HSE Northern Area		
Sponsoring Government Department	Department of Health		
Grant Programme	Drug Programme		
Total Grant in the year €		241,484	
Expenditure in the year €		241,484	
Term	Expires 31 December 2016		
Received in year ended	31 December 2017		
Capital Grant	Nil		
Restriction on use	Support for Organisation		

State Funding

Agency	HSE Northern Area		
Sponsoring Government Department	Department of Health		
Grant Programme	Drug Programme		
Total Grant in the year €		7,000	
Expenditure in the year €		7,000	
Term	Expires 31 December 2017		
Received in year ended	31 December 2017		
Capital Grant	Nil		
Restriction on use	Support for Organisation		

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Notes to the financial statements
for the year ended 31 December 2017

..... continued

Agency	DSP
Sponsoring Government Department	Department of Social Protection
Grant Programme	Community Employment Programme
Total Grant in the year €	165,509
Expenditure in the year €	165,509
Term	Expires 31 December 2017
Received in year ended	31 December 2017
Capital Grant	
Restriction on use	CE Wages, Materials & Staff Development

4. Operating profit	2017	2016
	€	€
Operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	2,449	2,114
Auditors' remuneration	2,810	2,998
Non Audit Services	-	-
	<u> </u>	<u> </u>

Sankalpa CLG
(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2017

..... continued

5. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2017	2016
Administration Staff	1	1
Other Personnel	14	12
	15	13

Employment costs

	2017	2016
	€	€
Wages and salaries	315,961	246,000
Social welfare costs	21,487	13,842
Other pension costs	-	61
	337,448	259,903

The Charity does not have any employees whose total employee benefits (excluding employer pension costs) for the reporting period exceed €60,000 and the charity does not make any employer pension contributions for employees, therefore no table has been prepared to accompany the report as required under DPE 022/05/2013 Circular: 13/2014.

6. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to € (2016 - €61).

7. Tax on profit on ordinary activities

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

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Notes to the financial statements
for the year ended 31 December 2017

..... continued

8. Tangible fixed assets	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2017	155,971	47,389	203,360
Additions	-	5,003	5,003
Disposals	(155,971)	-	(155,971)
At 31 December 2017	<u>-</u>	<u>52,392</u>	<u>52,392</u>
Depreciation			
At 1 January 2017	155,971	44,961	200,932
On disposals	(155,971)	-	(155,971)
Charge for the year	-	2,449	2,449
At 31 December 2017	<u>-</u>	<u>47,410</u>	<u>47,410</u>
Net book values			
At 31 December 2017	<u>-</u>	<u>4,982</u>	<u>4,982</u>
At 31 December 2016	<u>-</u>	<u>2,428</u>	<u>2,428</u>
In respect of the prior year			
Cost			
Cost or valuation			
At 1 January 2016	155,971	47,389	203,360
Additions	-	-	-
At 31 December 2016	<u>155,971</u>	<u>47,389</u>	<u>203,360</u>
Depreciation			
At 1 January 2016	155,971	(42,847)	198,818
Charge for the year	-	(2,114)	2,114
At 31 December 2016	<u>155,971</u>	<u>44,961</u>	<u>200,932</u>
Net book values			
At 31 December 2016	<u>-</u>	<u>2,428</u>	<u>2,428</u>
At 31 December 2015	<u>-</u>	<u>4,542</u>	<u>4,542</u>

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Notes to the financial statements
for the year ended 31 December 2017

..... continued

9. Debtors	2017	2016
	€	€
DSP Funding Outstanding	9,660	4,102
	<u>9,660</u>	<u>4,102</u>
10. Creditors: amounts falling due within one year	2017	2016
	€	€
<i>Other creditors</i>		
Deferred Income	29,537	28,645
Accruals and deferred income	2,904	42,779
<i>Taxation creditors</i>		
PAYE	-	12,700
PRSI	-	4,270
	<u>32,441</u>	<u>88,394</u>

11. Directors of the Company

The present membership of the board is listed on the 'Directors and other information' page.

No members of the management committee received any remuneration during the year (31 December 2016 - Nil).

No trustee or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year (31 December 2016 - Nil).

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Notes to the financial statements
for the year ended 31 December 2017

..... continued

12. Reconciliation of movements in members' funds	2017	2016
	€	€
Surplus for the year	12,647	13,061
Other recognised gains or losses	4,002	-
	<u>16,649</u>	<u>13,061</u>
Net addition to members' funds	16,649	13,061
Opening members' funds	27,374	14,313
	<u>44,023</u>	<u>27,374</u>
Closing members' funds	<u>44,023</u>	<u>27,374</u>

The General reserve represents the free funds of the company which are not designated for particular purposes. The designated capital reserve represents the investment made in fixed assets and is amortised at the same rate as the equivalent fixed assets. In line with good practice the directors have a reserves policy which details their plan to increase the charity's reserves over the coming years to 13 weeks expenditure to strengthen the charity's ability to deal with delays in funding, possible funding cuts or deal with any emergency needs that may arise.

13. Reconciliation of Operating Surplus to Net Cashflow from Operating Activities

	2017	2016
	€	€
Net Incoming Resources	12,647	13,061
Depreciation	2,449	2,114
(Increase) in stocks	-	-
(Increase) in trade debtors	-	-
(Increase) in other debtors	(5,558)	658
Increase in Account creditors	-	-
(Decrease) in other creditors	(55,953)	12,848
Capital Reserve Amortised	(1,001)	-
	<u>(46,415)</u>	<u>29,016</u>
Net cash generated from operating activities	<u>(46,415)</u>	<u>29,016</u>

14. Capital commitments

There were no capital commitments at the year end.

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(A Company Limited by Guarantee and not having a Share Capital)

Notes to the financial statements
for the year ended 31 December 2017

..... continued

15. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	109,238	(47,416)	61,822
Net funds	<u>109,238</u>	<u>(47,416)</u>	<u>61,822</u>

16. Company Limited by Guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

17. APB Ethical Standard - Provisions Available for Small Entities

As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to provide basic tax compliance, company secretarial and accounts preparation.

18. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

19. Approval of financial statements

The financial statements were approved by the Board on .

Sankalpa CLG
(A Company Limited by Guarantee and not having a Share Capital)

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

Sankalpa CLG
(A Company Limited by Guarantee and not having a Share Capital)

**Detailed income and expenditure account
for the year ended 31 December 2017**

	2017		2016	
	€	€	€	€
Income				
HSE Northern Area	241,484		236,484	
HSE	7,000		-	
Department of Social Protection	165,509		145,397	
Other Income	39,610		4,600	
		453,603		386,481
Expenditure				
Wages and salaries	163,651		111,611	
Department of Social Protection/FAS Wages	152,310		134,389	
Employer's PRSI/NI contributions	21,487		13,842	
Employer's pension costs	-		61	
Staff training	5,083		6,495	
Facilitators	703		5,739	
Other Department Of Social Protection Expenses	-		2,886	
Rent payable	24,200		39,394	
Water Rates & Waste Charges	1,570		893	
Insurance	3,776		3,921	
Programme Costs	5,472		4,673	
Light and heat	6,832		6,434	
Repairs and maintenance	5,360		6,810	
Household & Cleaning	2,655		4,892	
Printing, postage and stationery	3,566		3,628	
Advertising	7,749		90	
Telephone	4,743		4,418	
Computer & Software costs	6,264		7,972	
Motor & travel	87		150	
Clinical Consultancy Fees	2,475		2,240	
Security & Fire Safety	2,577		2,473	
Legal, HR & Bookkeeping	10,418		2,952	
Audit	2,810		2,998	
Bank interest & charges	716		742	
General expenses	1		1,420	
Subscriptions	-		183	
Transfer to capital reserve	5,003		-	
Depreciation on FF & Equipment	2,449		2,114	
Capital Reserve Amortised	1,001		-	
		440,956		373,420
Surplus for the year		<u>12,647</u>		<u>13,061</u>

