

Company Number: 167824

**The Social & Health Education Project clg**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2019**

Kevin O' Connell & Co.  
Certified Public Accountants and Statutory Auditors  
1A, Time Square,  
Ballincollig,  
Co.Cork.  
Ireland

**The Social & Health Project clg**  
**(A company limited by guarantee, without a share capital)**

**CONTENTS**

	<b>Page</b>
Directors and Other Information	<b>3</b>
Directors Report	<b>4</b>
Directors' Responsibilities' Statement	<b>5</b>
Independent Auditor's Report	<b>6 - 7</b>
Appendix to the Independent Auditor's Report	<b>8</b>
Income & Expenditure	<b>9</b>
Balance Sheet	<b>10</b>
Reconciliation of Members' Fund	<b>11</b>
Cash Flow Statement	<b>12</b>
Notes to the Financial Statements	<b>13 - 16</b>
Supplementary Information on Trading Statement	<b>17 - 23</b>

## **The Social & Health Education Project clg**

### **DIRECTORS AND OTHER INFORMATION**

#### **Directors**

Stephen Griffin  
Siobhan O' Connor (Resigned 10 June 2019)  
Angela Murphy  
Ann O'Sullivan (Resigned 10 June 2019)  
Bernadette Nolan  
Roy Kelleher  
Carrie Whitty

#### **Company Secretary**

Stephen Griffin

#### **Company Number**

167824

#### **Charity Number**

20025120

#### **Registered Office**

Old Primary School  
Ardfoyle Avenue  
Ballintemple  
Cork

#### **Business Address**

Old Primary School  
Ardfoyle Avenue  
Ballintemple  
Cork

#### **Auditors**

Kevin O' Connell & Co.  
Certified Public Accountants and Statutory Auditors  
1A, Time Square,  
Ballincollig,  
Co.Cork.  
Ireland

#### **Bankers**

Permanent TSB  
Unit 51/52 Bowler House  
Blackpool Retail Park  
Cork

#### **Solicitors**

Noonan, Linehan, Carroll, Coffey & Co.  
54 North Main Street,  
Cork.

# The Social & Health Education Project clg

## DIRECTORS' REPORT

for the financial year ended 31 December 2019

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

### Principal Activity and Review of the Business

The principal activity of the company is to promote and support the development of people toward a responsible and healthy lifestyle through the provision of educational services.

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2019.

### Financial Results

The surplus for the financial year after providing for depreciation amounted to €2,436 (2018 - €6,185).

At the end of the financial year, the company has assets of €368,388 (2018 - €451,224) and liabilities of €248,246 (2018 - €333,518). The net assets of the company have increased by €2,436.

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Stephen Griffin  
Siobhan O' Connor (Resigned 10 June 2019)  
Angela Murphy  
Ann O'Sullivan (Resigned 10 June 2019)  
Bernadette Nolan  
Roy Kelleher  
Carrie Whitty

The secretary who served throughout the financial year was Stephen Griffin.

There were no changes in shareholdings between 31 December 2019 and the date of signing the financial statements.

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

### Post Balance Sheet Events

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

### Auditors

The auditors, Kevin O' Connell & Co., (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Old Primary School, Ardfoyle Avenue, Ballintemple, Cork.

Signed on behalf of the board



Stephen Griffin  
Director

22 June 2020



Angela Murphy  
Director

22 June 2020

## The Social & Health Education Project clg DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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 surplus or deficit 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 for the company financial statements 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 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 surplus or deficit 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 readily and properly 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board

  
Stephen Griffin  
Director

22 June 2020

  
Angela Murphy  
Director

22 June 2020



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The Social & Health Education Project clg**

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

#### **Opinion**

We have audited the financial statements of The Social & Health Education Project clg ('the company') for the financial year ended 31 December 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related 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 2019 and of its surplus 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 properly 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 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**

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.

#### **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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with 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.

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The Social & Health Education Project clg**

### **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 they 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 management either intends to liquidate the company or to cease operation, 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 8, which is to be read as an integral part of our report.

#### **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 any 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.



Kevin O'Connell FCPA

for and on behalf of

KEVIN O' CONNELL & CO.

Certified Public Accountants and Statutory Auditors

1A, Time Square,

Ballincollig,

Co. Cork.

Ireland

22 June 2020

## **The Social & Health Education Project clg**

# **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement 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 company's 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 Social & Health Education Project clg**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Income		1,217,697	1,147,656
Expenditure		(1,215,284)	(1,142,519)
Surplus before interest		2,413	5,137
Interest receivable and similar income		23	1,048
Surplus before tax		2,436	6,185
Tax on surplus	8	-	-
Surplus for the financial year		2,436	6,185
Total comprehensive income		2,436	6,185

Approved by the board on 22 June 2020 and signed on its behalf by:

  
 Stephen Griffin  
 Director

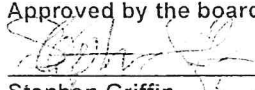
  
 Angela Murphy  
 Director

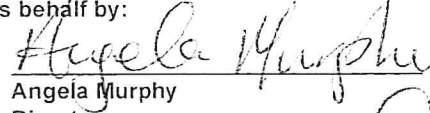
**The Social & Health Education Project clg**  
**BALANCE SHEET**  
as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	9	7,048	6,274
<b>Current Assets</b>			
Debtors	10	55,972	77,987
Cash and cash equivalents		305,368	366,963
		<u>361,340</u>	<u>444,950</u>
Creditors: Amounts falling due within one year	11	(248,246)	(333,518)
<b>Net Current Assets</b>		<u>113,094</u>	<u>111,432</u>
<b>Total Assets less Current Liabilities</b>		<u>120,142</u>	<u>117,706</u>
<b>Reserves</b>			
Capital reserves and funds		17,662	17,662
Income and expenditure account		102,480	100,044
<b>Equity attributable to owners of the company</b>		<u>120,142</u>	<u>117,706</u>

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 22 June 2020 and signed on its behalf by:

  
Stephen Griffin  
Director

  
Angela Murphy  
Director

The Social & Health Education Project clg  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2019

	Retained surplus	Pre- Incorporatio n Reserves	Total
	€	€	€
At 1 January 2018	93,859	17,662	111,521
Surplus for the financial year	6,185	-	6,185
At 31 December 2018	100,044	17,662	117,706
Surplus for the financial year	2,436	-	2,436
At 31 December 2019	<b>102,480</b>	<b>17,662</b>	<b>120,142</b>

**The Social & Health Education Project clg**  
**CASH FLOW STATEMENT**  
for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		2,436	6,185
Adjustments for:			
Interest receivable and similar income		(23)	(1,048)
Depreciation		4,286	3,021
		<u>6,699</u>	<u>8,158</u>
Movements in working capital:			
Movement in debtors		22,015	28,379
Movement in creditors		(85,272)	53,845
		<u>(56,558)</u>	<u>90,382</u>
Cash (used in)/generated from operations			
<b>Cash flows from investing activities</b>			
Interest received		23	1,048
Payments to acquire tangible fixed assets		(5,060)	(5,674)
		<u>(5,037)</u>	<u>(4,626)</u>
Net cash used in investment activities			
		<u>(5,037)</u>	<u>(4,626)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(61,595)</b>	<b>85,756</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>366,963</b>	<b>281,207</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>15</b>	<b><u>305,368</u></b>	<b><u>366,963</u></b>



# The Social & Health Education Project clg

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

The Social & Health Education Project clg is a company limited by guarantee incorporated in the Republic of Ireland. Old Primary School, Ardfoyle Avenue, Ballintemple, Cork is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT 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.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the company's first set of financial statements prepared in accordance with FRS 102. There have been no transitional adjustments made.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Income

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 25% Straight line
Office Equipment	- 25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

# The Social & Health Education Project clg

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. ADOPTION OF FRS 102

This is the first set of financial statements prepared by The Social & Health Education Project clg in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 January 2014.

### 4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

### 5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

6. OPERATING SURPLUS	2019 €	2018 €
Operating surplus is stated after charging:		
Depreciation of tangible fixed assets	4,286	3,021

### 7. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 0.00|0, (2018 - 17).

	2019 Number	2018 Number
Employees	18	17

### 8. TAX ON SURPLUS

	2019 €	2018 €
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
Surplus taxable at 0.00%	2,436	6,185

No charge to tax arises as the company has charitable status.

**The Social & Health Education Project clg**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**9. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Office Equipment €	Total €
<b>Cost</b>			
At 1 January 2019	64,182	73,964	138,146
Additions	3,155	1,905	5,060
At 31 December 2019	67,337	75,869	143,206
<b>Depreciation</b>			
At 1 January 2019	63,055	68,817	131,872
Charge for the financial year	1,279	3,007	4,286
At 31 December 2019	64,334	71,824	136,158
<b>Net book value</b>			
At 31 December 2019	3,003	4,045	7,048
At 31 December 2018	1,127	5,147	6,274

**10. DEBTORS**

	2019 €	2018 €
Trade debtors	38,267	68,131
Prepayments	17,705	9,856
	55,972	77,987

**11. CREDITORS**

Amounts falling due within one year

	2019 €	2018 €
Trade creditors	84	-
Taxation	12,676	14,324
Pension accrual	7,542	6,367
Accruals	227,944	312,827
	248,246	333,518

**12. STATUS**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

**13. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2019.

**14. POST-BALANCE SHEET EVENTS**

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

**The Social & Health Education Project clg**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2019

**15. CASH AND CASH EQUIVALENTS**

	2019 €	2018 €
Cash and bank balances	<u>305,368</u>	<u>366,963</u>

**16. MANAGEMENT FEES**

In the year 2019 The Social and Health Education Project clg in the agreement with its Board of Directors applied retrospectively a Management Fee of €12,000. This fee was charged for Administrative support to the Training Programme operations in its Limerick- based division (SHEP Management Charge of €500PM from 01/07/17 to 30/06/2019). This charge is reflected in the Training Programme portion of the 2019 Profit & Loss Statement.

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the board of directors on 22 June 2020.



THE SOCIAL & HEALTH EDUCATION PROJECT CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

The Social and Health Education Project Limited  
Summary of Income & Expenditure Accounts  
for the year ended 31 December 2019

	2019		2018	
	€	€	€	€
<b>Net Income: Grants/Fees</b>				
Training Programme	166,005		190,827	
Other Projects	206,389		154,868	
International Project (Irish Aid funded)	<u>44,972</u>		<u>45,028</u>	
	417,366		390,722	
HSE Grant Aid	<u>800,331</u>		<u>757,982</u>	
		1,217,697		1,147,656
<b>Direct Expenditure on Projects</b>				
Training	164,710		161,983	
Other	205,192		181,280	
International	<u>47,213</u>		<u>45,028</u>	
	417,115		388,291	
HSE funded operating Expenses	<u>793,884</u>		<u>751,207</u>	
	-	1,210,998	-	1,139,498
<b>General Overheads</b>				
Depreciation	4,286		3,021	
SHEP Travel & Subsistence	-		-	
SHEP Office Stationery	-		-	
SHEP Training & Development	-		-	
SHEP Advocate Expenses	-		-	
SHEP Organisational development	-		-	
SHEP Contract Fees	-		-	
SHEP Contract Expenses	-		-	
SHEP General Expenses	-		-	
SHEP Venue Costs	-		-	
SHEP Premises Expenses	<u>-</u>		<u>-</u>	
	-	4,286	-	3,021
Deposit Interest	23		1,048	
	<u>23</u>		<u>1,048</u>	
	<u>2,436</u>		<u>6,185</u>	

The Social and Health Education Project Limited  
TUSLA Restricted Funds\*  
for the year ended 31 December 2019

	2019		2018	
	€	€	€	€
<b><u>Income</u></b>				
HSE Tusla Grants - Opening Balance	7,803		6,324	
HSE Tusla Grants Received	12,000		12,000	
HSE Tusla Grants - Closing Balance	- 4,963		- 7,803	
		14,840		10,521
<b><u>Expenses</u></b>				
Salaries - HSE	-		-	
Employers PRSI - HSE	-		-	
Pension - HSE	-		-	
Rent & Rates - HSE	-		-	
Insurance - HSE	-		-	
Light & Heat - HSE	-		-	
Repairs & Maintenance - HSE	-		-	
Post - HSE	-		-	
Office Stationery - HSE	-		-	
Advertising - HSE	-		-	
Telephone - HSE	-		-	
Computers & Software - HSE	-		-	
Organisational Development - HSE	-		-	
Travel - HSE	-		-	
Training & Development - HSE	-		-	
Networks - HSE	-		-	
Advocate Expenses - HSE	-		-	
Legal & Professional Fees - HSE	-		-	
Audit Fees - HSE	-		-	
Bank Interest & Charges - HSE	-		-	
Contract Fees & Expenses	-		-	
Counsellors Fees - HSE	14,840		10,521	
Concessions Granted - HSE	-		-	
General Expenses - HSE	-		-	
Supervision Fees - HSE	-		-	
Venue Hire - HSE	-		-	
		14,840		10,521
		-		-
		-		-

\*This Grant is included in Other Projects Activities for 2019, here presented separately for regulatory purposes  
(as required by Tusla; Department of Children and Youth Affairs)

The Social and Health Education Project Limited  
HSE Income & Expenditure Account  
for the year ended 31 December 2019

	2019		2018	
	€	€	€	€
<b>Income</b>				
HSE Grants - Opening Balance	100,000		60,000	
HSE Grants Received	775,331		797,982	
HSE Grants - Closing Balance	<u>- 75,000</u>		<u>- 100,000</u>	
		800,331		757,982
<b>Expenses</b>				
Salaries - HSE	560,634		553,854	
Employers PRSI - HSE	-		-	
Pension - HSE	-		-	
Rent & Rates - HSE	67,583		65,465	
Insurance - HSE	4,282		4,232	
Light & Heat - HSE	15,656		16,519	
Repairs & Maintenance - HSE	18,328		7,463	
Post - HSE	2,828		3,308	
Office Stationery - HSE	5,080		5,386	
Advertising - HSE	180		-	
Telephone - HSE	11,253		8,681	
Computers & Software - HSE	23,333		14,723	
Organisational Development - HSE	2,941		2,561	
Travel - HSE	4,366		4,652	
Training & Development - HSE	7,116		5,928	
Networks - HSE	40		-	
Advocate Expenses - HSE	-		-	
Legal & Professional Fees - HSE	1,806		492	
Audit Fees - HSE	5,555		5,863	
Bank Interest & Charges - HSE	631		595	
Contract Fees & Expenses	14,188		4,155	
Counsellors Fees - HSE	38,180		38,555	
Concessions Granted - HSE	14,208		2,668	
Participant Refunds- HSE	- 4,978		4,978	
General Expenses - HSE	673		1,131	
Supervision Fees - HSE	-		-	
Venue Hire - HSE	<u>-</u>		<u>-</u>	
		793,884		751,207
		6,447		6,775
Interest earned		9		6
Capital Expenditure		5,060		5,674
Adjusted Profit*		<u>1,397</u>		<u>1,106</u>

**NOTE**

\*The capital expenditure has been shown here for informational purposes. It has been accounted for in the Balance Sheet, and does not form part of the surplus/deficit relating to this department

\*\*HSE Profit after charging Depreciation of €4286 and before being adjusted for capital expenditure in 2019 is equal to €2,171.10.



The Social and Health Education Project Limited  
Training Programme Income & Expenditure Account  
for the year ended 31 December 2019

	2019		2018	
	€	€	€	€
<b><u>Income</u></b>				
Training Income - Opening Balance	40,254		75,901	
Training Income Fees	125,754		155,180	
Training Income - Closing Balance	-		- 40,254	
		166,009		190,827
<b><u>Expenses</u></b>				
Salaries - Training	264		1,859	
Rent & Rates - Training	-		4,666	
Light & Heat - Training	10		40	
Repairs & Maintenance - Training	-		- 2,227	
Post - Training	1,000		1,200	
Office Stationery - Training	864		1,425	
Equipment Hire - Training	-		1,594	
Advertising - Training	1,389		1,127	
Programme supplies - Training				
Organising Costs - Training	-		1,025	
Organisational Development - Training	1,192		460	
Travel - Training	218		1,334	
Training & Development - Training	- 908		- 3,168	
Participant Refunds - Training	8,622			
Bank Interest & Charges - Training	10			
Contract Fees & Expenses - Training	130,764		136,721	
Concessions Granted - Training	3,845			
General Expenses - Training	3,980		2,841	
Supervision Fees - Training	4,053		3,587	
IT costs- Training	-		- 1,262	
Bad Debts - Training	-			
Venue Hire - Training	9,407		10,760	
		164,710		161,983
		1,299		28,844

The Social and Health Education Project Limited  
Other Income & Expenditure Account  
for the year ended 31 December 2019

	2019		2018	
	€	€	€	€
<b><u>Income</u></b>				
Other Income - Opening Balance	90,933		72,003	
Other Income	260,474		163,277	
Other Income - Closing Balance	<u>- 145,011</u>		<u>- 90,933</u>	
		206,397		144,347
<b><u>Expenses</u></b>				
Salaries - Other	2,292		4,834	
Rent & Rates - Other	-		-	
Light & Heat - Other	-		-	
Repairs & Maintenance - Other	40		-	
Post - Other	94		-	
Office Stationery - Other	71		4,676	
Equipment Hire - Other	-		-	
Advertising - Other	858		606	
Programme supplies - Other	2,121		-	
Organising Costs - Other	-		164	
Organisational Development - Other	1,320		2,382	
Travel - Other	12,033		5,255	
International Travel - Other	1,437		1,415	
Training & Development - Other	13,766		22,484	
Participant Refunds - other	571		289	
Advocate Expenses - Other	144		392	
Bank Interest & Charges - Other	72		6	
Contract Fees & Expenses -Other	123,273		88,098	
Counsellors Fees - Other	23,929		5,365	
Supervision Fees - Other	1,169		359	
Concessions Granted - Other	6,914		17,900	
General Expenses - Other	1,212		2,262	
Grant Payment - Other	5,000		10,000	
Bad Debts - Other	-		-	
Venue Hire - Other	8,875		4,273	
		<u>205,192</u>		<u>170,759</u>
		<u>1,204</u>		<u>- 26,412</u>

The Social and Health Education Project CLG  
International Partnership with Sahakarmi Samaj Income & Expenditure Account  
for the year ended 31 December 2019

	2019		2018	
	€	€	€	€
<b><u>Income</u></b>				
International Grants - Opening Balance*	44,972		-	
International Grants - Dept of Foreign Affairs**	-		90,000	
International Grants- Closing balance	-		- 44,972	
<b><u>Other Income</u></b>				
Interest Received	2			
		44,974		45,028
<b><u>Expenses</u></b>				
Salaries - International	2,489		1,000	
Travel - International	2,690		2,028	
Networks - International	-		-	
Currency charges- International	34		-	
Contract Fees & Expenses -International	-		-	
Grant to Sahakarmi Samaj*** - International	42,000		42,000	
		<u>47,213</u>		<u>45,028</u>
Closing Balance	-	<u>2,239</u>		<u>-</u>

\* International Grants 2018 Opening Balance correction, correct balance was nil not as previously stated €418.00.

\*\* Irish Aid, Department of Foreign Affairs and Trade (Civil Society Fund), 2018 grant of €90,000.00 received in September 2018

\*\*\* Sahakarmi Samaj fund to be used for The South Western Nepal Community Governance Enhancement Programme, (Nepal Community Empowerment for Strengthening Local Governance Project).

The term of this project (contract no. CSF27-18) is 3 years from July 2018 to July 2021 and the total value of the grant is €270,000, i.e. 3 annual grants of €90,000.00 each