

**Company registration number: 340183**

**Wexford Disability Development Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2019**

**Wexford Disability Development Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

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**Wexford Disability Development Company Limited by Guarantee**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Daivd Hynes Jim Dempsey Regina Maguire Anna Fenlon Caroline Dempsey Patrick Foley Tony Hynes
<b>Secretary</b>	Jim Dempsey
<b>Company number</b>	340183
<b>Registered office</b>	Wexford Disability Development (C.I.L.) Ltd. Westlands, St. John's Drive, Wexford.
<b>Business address</b>	Westlands Community Centre, St. John's Drive, Wexford.
<b>Auditor</b>	Sean Hennessy F.C.P.A 4/5 Parnell Road, Enniscorthy, Co. Wexford.
<b>Bankers</b>	Bank of Ireland, Custom House Quay Wexford.

**Wexford Disability Development Company Limited by Guarantee  
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**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:

Daivd Hynes  
Jim Dempsey  
Regina Maguire  
Anna Fenlon  
Caroline Dempsey  
Patrick Foley  
Tony Hynes

**Principal activities**

The principal activity of the company consists of the provision of personal assistants to people with disabilities noting that the assistants will carry out physical and sensory duties as contained in the service-users care plan. The entity being a Section 39 Service Provider to the HSE

**Review of Activites and future developments**

The directors' are satisfied with the overall performance of the company in the financial year. Reported turnover increased year on year as a result of the improvement in the outlook for the economy as whole and also an increase in HSE funding.

**Principal risks and uncertainties**

There is an ongoing process for the identification, evaluation and management of the significant risks faced by the company. The preformance may be affected by the level of funding received by the company

**Likely future developments**

The directors' are optimistic as regards the future prospects for the company as a result of the upward trend in HSE funding coupled with an improvement in the general economic climate in Ireland. The directors' feel the company is well positioned to take advantage of any increase in demand.

**Dividends**

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

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

They were no post balance sheets to note.

So far as the directors' are aware, there is no relevant audit information of which the company's statutory auditors are unaware, and the directors' have taken all the steps thatthey ought to have taken as directors' in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**Wexford Disability Development Company Limited by Guarantee  
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**Directors report (continued)**

**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 Westlands, St Johns Drive, Wexford.

**Relevant audit information**

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

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**Auditors**

The statutory auditors Hennessy & Co., have indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

This report was approved by the board of directors on 14 July 2020 and signed on behalf of the board by:

Daivd Hynes  
Director

Jim Dempsey  
Director

**Wexford Disability Development Company Limited by Guarantee  
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**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, and promulgated by the Institute of Chartered Accountants 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 at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

**Independent auditor's report to the members of  
Wexford Disability Development Company Limited by Guarantee**

We have audited the financial statements of Wexford Disability Development Company Limited by Guarantee for the year ended 31 December 2019 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in 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 we are required to state to them in an auditors 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.

**Respective responsibilities of directors and auditor**

As explained more fully in the directors responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with 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 (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out below:

Our firm provides non-audit services to the client in the form of preparation of financial statements and the submission of annual returns to the CRO on their behalf.

**Scope of the audit of the financial statements**

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

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular 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.

**Independent auditor's report to the members of  
Wexford Disability Development Company Limited by Guarantee (continued)**

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

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

Hennessy & Co.

For and on behalf of  
Sean Hennessy F.C.P.A  
Certified Public Accountant and Statutory Auditor  
4/5 Parnell Road,  
Enniscorthy,  
Co. Wexford.

14 July 2020

**Wexford Disability Development Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

	<b>Note</b>	<b>2019</b> <b>€</b>	2018 €
<b>Turnover</b>	<b>5</b>	596,663	709,332
<b>Gross profit</b>		<u>596,663</u>	<u>709,332</u>
Administrative expenses		(611,548)	(704,711)
<b>Operating (loss)/profit</b>	<b>6</b>	<u>(14,885)</u>	<u>4,621</u>
<b>(Loss)/profit before taxation</b>		<u>(14,885)</u>	<u>4,621</u>
Tax on (loss)/profit	<b>9</b>	-	-
<b>(Loss)/profit for the financial year</b>		<u><u>(14,885)</u></u>	<u><u>4,621</u></u>

All the activities of the company are from continuing operations.

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 11 to 17 form part of these financial statements.

**Wexford Disability Development Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
(Loss)/profit for the financial year	(14,885)	4,621
<b>Retained earnings at the start of the financial year</b>	<u>145,900</u>	<u>141,279</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>131,015</u></u>	<u><u>145,900</u></u>

**Wexford Disability Development Company Limited by Guarantee**  
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**Balance sheet**  
**As at 31 December 2019**

	Note	2019 €	€	2018 €	€
<b>Fixed assets</b>					
Tangible assets	11	1,809		1,414	
			1,809		1,414
<b>Current assets</b>					
Debtors	12	44,090		50,717	
Cash at bank and in hand		111,619		140,837	
		155,709		191,554	
<b>Creditors: amounts falling due within one year</b>	13	(26,503)		(47,068)	
<b>Net current assets</b>			129,206		144,486
<b>Total assets less current liabilities</b>			131,015		145,900
<b>Net assets</b>			131,015		145,900
<b>Capital and reserves</b>					
Profit and loss account			131,015		145,900
<b>Members funds</b>			131,015		145,900

These financial statements were approved by the board of directors on 14 July 2020 and signed on behalf of the board by:

Daivd Hynes  
Director

Jim Dempsey  
Director

The notes on pages 11 to 17 form part of these financial statements.

**Wexford Disability Development Company Limited by Guarantee**  
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**Statement of cash flows**  
**Financial year ended 31 December 2019**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
<b>Cash flows from operating activities</b>		
(Loss)/profit for the financial year	(14,885)	4,621
<i>Adjustments for:</i>		
Depreciation of tangible assets	417	399
Accrued expenses/(income)	3,442	11,354
<i>Changes in:</i>		
Trade and other debtors	6,627	12,214
Trade and other creditors	(24,007)	(3,868)
Cash generated from operations	<u>(28,406)</u>	<u>24,720</u>
Net cash (used in)/from operating activities	<u>(28,406)</u>	<u>24,720</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(812)</u>	<u>(677)</u>
Net cash used in investing activities	<u>(812)</u>	<u>(677)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(29,218)	24,043
<b>Cash and cash equivalents at beginning of financial year</b>	<u>140,837</u>	<u>116,794</u>
<b>Cash and cash equivalents at end of financial year</b>	<u><u>111,619</u></u>	<u><u>140,837</u></u>

**Wexford Disability Development Company Limited by Guarantee  
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**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 Ireland. The address of the registered office is Wexford Disability Development (C.I.L.) Ltd., Westlands,, St. John's Drive,, Wexford..

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, '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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Wexford Disability Development Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**Tangible assets**

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

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

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

**Depreciation**

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

Plant and machinery	- 12.5% straight line
Fittings fixtures and equipment	- 12.5% straight line

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

**Impairment**

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

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

**Wexford Disability Development Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**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.

**Wexford Disability Development Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is limited by guarantee. Each member is liable to the extent of one euro in the event of the company being wound up.

**5. Turnover**

Turnover is the amount of revenue derived from grants received from the HSE and is recognised over the period to which it relates.

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

**Wexford Disability Development Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

**6. Operating (loss)/profit**

Operating (loss)/profit is stated after charging/(crediting):

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Depreciation of tangible assets	417	399
Fees payable for the audit of the financial statements	4,920	5,166
	<u>4,920</u>	<u>5,166</u>

**7. Staff costs**

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	<b>2019</b>	2018
	<b>Number</b>	<b>Number</b>
Carers	44	44
Clerical	1	1
Key management	1	1
	<u>46</u>	<u>46</u>

The aggregate payroll costs incurred during the financial year were:

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Wages and salaries	530,057	605,256
Social insurance costs	51,034	57,730
	<u>581,091</u>	<u>662,986</u>

The number of employees paid above €66,471 (Grade 8 equivalent) in bands of €10K of €66,471 to €76,471 total number = 1

Key management includes members of senior management. The compensation paid or payable to key management for employee services was €66,645 of this €6,645 was an on call allowance that was agreed by the board.

**8. Other interest receivable and similar income**

**9. Tax on loss/profit**

The company acquired designated registered charity status under the Tax Acts during 2001.

**Wexford Disability Development Company Limited by Guarantee**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2019**

**10. Appropriations of profit and loss account**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
At the start of the financial year	145,900	141,279
(Loss)/profit for the financial year	(14,885)	4,621
<b>At the end of the financial year</b>	<u>131,015</u>	<u>145,900</u>

**11. Tangible assets**

	Fixtures, fittings and equipment €	<b>Total</b>  €
<b>Cost</b>		
At 1 January 2019	15,174	15,174
Additions	812	812
<b>At 31 December 2019</b>	<u>15,986</u>	<u>15,986</u>
<b>Depreciation</b>		
At 1 January 2019	13,760	13,760
Charge for the financial year	417	417
<b>At 31 December 2019</b>	<u>14,177</u>	<u>14,177</u>
<b>Carrying amount</b>		
<b>At 31 December 2019</b>	<u>1,809</u>	<u>1,809</u>
At 31 December 2018	<u>1,414</u>	<u>1,414</u>

**12. Debtors**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Trade debtors	<u>44,090</u>	<u>50,717</u>

**13. Creditors: amounts falling due within one year**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Tax and social insurance:		
PAYE and social welfare	11,707	35,714
Accruals	14,796	11,354
	<u>26,503</u>	<u>47,068</u>

**Wexford Disability Development Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2019**

**14. Government grants**

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
Grants received or receivable	596,663	709,332
Released to profit or loss	(596,663)	(709,332)
At the end of the financial year	<u>-</u>	<u>-</u>

Revenue based grants, including grants towards research and development expenditure, are credited to revenue in the year in which they accrue

**15. Contingent assets and liabilities**

The company has a bank guarantee of €23,000

**16. Related party transactions**

There were no related party transactions during the year as defined by FRS102 Section 33.

**17. Approval of financial statements**

The board of directors approved these financial statements for issue on 14 July 2020.

**Wexford Disability Development Company Limited by Guarantee  
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**The following pages do not form part of the statutory accounts.**

**Wexford Disability Development Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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

	<b>2019</b>	2018
	<b>€</b>	<b>€</b>
<b>Turnover</b>		
HSE	596,663	709,332
	<u>596,663</u>	<u>709,332</u>
<b>Gross profit</b>	<u>596,663</u>	<u>709,332</u>
<b>Gross profit percentage</b>	100.0%	100.0%
<b>Overheads</b>		
Administrative expenses	(611,548)	(704,711)
	<u>(611,548)</u>	<u>(704,711)</u>
<b>Operating (loss)/profit</b>	(14,885)	4,621
<b>Operating (loss)/profit percentage</b>	2.5%	0.7%
<b>(Loss)/profit before taxation</b>	<u>(14,885)</u>	<u>4,621</u>

**Wexford Disability Development Company Limited by Guarantee**  
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**Detailed profit and loss account (continued)**  
**Financial year ended 31 December 2019**

	<b>2019</b>	2018
	€	€
<b>Overheads</b>		
<b>Administrative expenses</b>		
CEO Salary	(59,997)	(61,890)
CEO On Call Allowance	(6,645)	(6,645)
Wages and salaries	(463,415)	(536,721)
Employer's PRSI contributions	(44,452)	(50,939)
CEO PRSI Contributions	(6,582)	(6,791)
Staff training	(550)	(1,875)
Rent payable	(3,900)	(3,900)
Insurance	(8,198)	(10,357)
Computer bureau costs	(392)	(170)
Printing, postage and stationery	(2,699)	(3,144)
Consumables	(61)	(54)
Telephone	(2,692)	(2,880)
Health & Safety Expenses	-	(85)
Motor expenses	(2,809)	(2,494)
Legal and professional	-	(6,033)
Auditors remuneration	(4,920)	(5,166)
Website Fees	-	(1,230)
Bank charges	(292)	(224)
General expenses	(1,281)	(725)
Subscriptions	(1,262)	(1,623)
Company Secretarial	(984)	(1,366)
Depreciation of tangible assets	(417)	(399)
	<u>(611,548)</u>	<u>(704,711)</u>