

**The Candle Community Trust**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2020**

**Crowleys DFK Unlimited Company**  
**Chartered Accountants and Statutory Audit Firm**  
**16 / 17 College Green**  
**Dublin 2**

**Company Number: 71945**  
**Charity Number: 8999**  
**Charities Regulatory Authority Number: 20022501**

## **The Candle Community Trust**

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## **The Candle Community Trust**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Seamus Taaffe (Chairperson) John O'Gorman (Vice Chairperson) Caitriona Geraghty Colm Gorman (Resigned 10 July 2020) John Duffy Patrick Lavelle Ross McQueirns Beatrice Vance (Appointed 28 May 2020) Sarah Green (Appointed 28 May 2020)
<b>Company Secretary</b>	John Duffy
<b>Charity Number</b>	8999
<b>Charities Regulatory Authority Number</b>	20022501
<b>Company Number</b>	71945
<b>Registered Office and Principal Address</b>	Candle Community Trust P.O. Box 1145 Ballyfermot Dublin 10
<b>Auditors</b>	Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 16 / 17 College Green Dublin 2
<b>Bankers</b>	AIB Naas Road Dublin 22
<b>Solicitors</b>	Helen O'Boyle & Co 64 Booterstown Avenue Blackrock Co Dublin

# **The Candle Community Trust**

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2020

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Candle Community Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

### **Financial Results**

The statement of financial activities, balance sheet, cash flow statement and related notes for the year ended 31 December 2020 are set out in the latter part of this document. The result for the year are set out herein.

### **Important Developments**

#### **1. Candle's Response to Covid-19 Situation**

With the arrival of Covid-19 in March, 2020, Candle moved quickly to adapt, re-shape and re-image its services so that they could continue to be relevant to young people and their needs. In the initial stages of the pandemic (March – June) Service Action Plans were created with the aim of continuing learning forums, supporting mental health, and maintaining contact/connection with vulnerable young people and families at a very worrying time. The use of social media and online forums became central to the work and staff responded with creative ideas for delivering education, therapeutic interventions and staying connected. From July, on-site programming gradually resumed with close to full-service provision being delivered between September and December.

A Candle Covid-19 Response Plan (required in accordance with the Returning to Work Protocol – Government of Ireland) was created and a Response Team set up within the organization to oversee its implementation. Throughout the year the team worked closely with EMS Health and Safety Consultants to ensure that all relevant policies, protocols and procedures were in place to ensure a safe environment for all.

The future will be different, particularly over the coming year, and Candle will be committed to further adapt its services in line with the national "Living with COVID-19" strategy. Candle will continue to focus on 6 key priorities:

- Adhere to all Government and public health advice
- Place the health and safety of young people and staff as a key priority
- Continue to be creative and innovative in delivering much needed education, developmental and therapeutic services to young people while observing any restrictions/changes which are in place
- Prioritize those young people and families most at risk and in need
- Work in close collaboration with all strategic partners, particularly funding agencies
- Provide support and care for all staff during this period



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## 2. Strategic Planning

In 2020 the Board of Trustees launched a new 4-year Strategic Plan, 2020-2023. This Plan will be the guiding principle for the organization over the coming years and represents a very ambitious and focused agenda. We believe that this Plan is innovative and creative, and articulates the key advancements required in the Candle organization in order to meet the needs of current and future participants.

The Strategic Plan has emerged from a detailed process of reflection and consultation. Over a period of 4 months key stakeholders were involved in a series of workshops aimed at reviewing our previous 3 year plan and identifying the vision, focus and direction for the years ahead. These stakeholders included the young people who access the services, representatives of our funding agencies, key strategic partners within the community, the staff and management team, and the Board of Trustees. The final product has grown organically over the period and represents the combined wisdom and endeavour of these relevant and important parties.

The Plan is informed and guided by a number of governmental policy documents and other important publications, and these are listed within. And, of course, the ethos, aims and objectives of Candle, with its developments to date, underpin and are central to each strategic goal and objective. The strategic goals outlined have emerged from a reflection on the vision for the Candle organization under the 5 pillars of education, developmental, therapeutic, community relations and organizational.

As we launched the Plan it is important to note that Covid 19 is impacting on service provision and will continue to do so for the time ahead. However, the ambition outlined in this Strategic Plan will continue to guide us, but new and strategic priorities have also emerged during the year because of Covid, particularly in relation to the mental health of young people.

### STRATEGIC PLAN 2020 -2023: MAIN GOALS

#### ORGANIZATION

*Goal A:* To clearly articulate a vision for the organization that cherishes our heritage and values while reaching towards new horizons that reflect emerging needs, new research and the signs of the times

*Goal B:* To foster an organisation that can respond dynamically and imaginatively to the needs of those who access services, and can deliver on strategic plans as agreed with stakeholders, particularly funding agencies

#### EDUCATION

*Goal C:* To continue to shape a holistic and responsive education and training service that meets the needs and raises the aspirations of all young people

#### THERAPEUTIC

*Goal D:* To uphold the vision of the Therapeutic Space, proactively and innovatively expanding therapeutic interventions in response to trauma and adversity

#### DEVELOPMENTAL

*Goal E:* In the journey to becoming a Trauma Infused Service (TIS), the reality of trauma and its effects will be central to all developmental processes and programming

#### COMMUNITY RELATIONS

*Goal F:* Promote Candle Community Trust in the community and build awareness of the range of services provided

*Goal G:* Working collaboratively with other agencies to develop holistic interventions that meet the needs of the community in order to maximise the use of resources

# **The Candle Community Trust**

## **TRUSTEES' ANNUAL REPORT**

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### Operational Planning

The organisation will always have an annual plan which sets out the work plan for each area of operation. The annual plan includes clear goals or key performance indicators that form the basis of service review and evaluation. Annual plans are developed in line with the longer-term strategic plan of the organisation.

### **3. Redevelopment of the Candle Campus**

The redevelopment of the Candle campus has been a particular focus over the past few years. What started out in 2015 as an idea to build a small outdoor cabin to house the newly developed therapeutic space grew into a full redevelopment of the facility that included a doubling of the size of the original building. In 2019 the newly redeveloped premises was opened after the completion of an extension and a reconstruction of the existing building. The new facility now provides an environment that is warm, bright, welcoming and is conducive to personal growth. The Centre greatly enhances our programme delivery and is already leading to better outcomes for participants in terms of educational attainment and personal/social development.

In 2020 we turned attention to the external area involving the creation of a new Therapeutic Sensory Garden along with the development of a play/recreational pitch area. We are extremely pleased at how the project has developed and believe it will be a tremendous addition for the delivery of services to young people. There is now a strong educational dimension to what the garden offers including the potting shed and horticultural area, the outdoor fitness area, the outdoor teaching space including an art board, the recreational area that includes table tennis, football space and board games. The water feature and large outdoor yoga/group space will provide opportunities for reflection, discussion and therapeutic encounters. All of this is supplemented by beautiful green areas, planting, flowers, shrubs, trees and hedging. The garden and general landscape is also greatly enhanced through new lighting throughout. The garden flows from areas of activity to quieter spaces, reflecting different shades of colour and light, each providing opportunities to engage one's senses and sensibilities.

During 2021 a new entrance area and main gate will be constructed which will be a fitting welcome for all those attending Candle services.

### **4. Community Support Hub**

From early in the pandemic all people were made aware of the physical effects of the Covid 19 virus, how we can protect ourselves and what we should look out for if symptoms arise. However, the mental effects of the virus only gradually began to be known (and to some extent are not yet fully known) but without doubt, lockdown, social distancing, and the imposed isolation for weeks is taking a toll on mental health, particularly the mental health of vulnerable young people.

As a response to these mental health needs of young people Candle established the Candle Community Support Hub as a one-off intervention, for a 6-month period, commencing August 2020. The Support Hub operated under the direction of the Therapeutic Space Service at Candle but is different in terms of its remit.

The aims of this Hub will be:

- to be a one-off, focused response to the mental health needs of young people in the Ballyfermot community following lockdown and Covid 19
- to provide a contact point for therapeutic supports for young people and families in the Ballyfermot community
- to provide psychotherapeutic services to those young people referred including psychotherapy, drama therapy, group resilience programmes and mindfulness workshops
- to provide targeted support to parents of those young people attending for therapeutic services
- to establish a clear referral process through an interagency approach
- to reach out to young people and families who are not currently involved in Candle services or Therapeutic Space (additionality)

The initiative was undertaken in collaboration with Ballyfermot/Chapelizod Partnership who provided the funding. An evaluation is taking place that will inform decisions regarding the continuance (or not) of the initiative.

# **The Candle Community Trust**

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### **5. Interagency Learning Forum**

In late 2019 The Department of Children and Youth Affairs announced a "Network Support Fund" to support statutory, community, and voluntary organisations who were promoting increased understanding and use of evidence informed approaches to prevention and early intervention services for children, young people and families. The activities funded focused on building upon existing or emerging best practice in the areas of prevention and early intervention. Candle successfully made application for funding of €15,900 to host an inter-agency learning /training event in 2020, involving Probation officers, Social Workers and Youth Project Workers. The Learning Forum, to span 10 months, commenced in April 2020 and involved 4 Day Workshops and 5 Reflective Practice Sessions. The overall aims/objectives of the forum included:

- To build a network for reflection/best practice in relation to working with trauma
- To engage practitioners working in the field of youth justice and to build a forum for sharing and documenting best practice
- To provide an evaluation document of the process and detail any findings for practice which can be disseminated within the justice community
- To provide a framework for relationship-based trauma-informed practice with a view towards prevention and early intervention
- Learn about several best practice models for being trauma-informed and trauma-responsive
- To develop an understanding of principles underpinning Trauma informed organizations
- To support organizations on the journey towards becoming trauma-informed services
- To build on previous training undertaken in the area of trauma

The training was presented by Dr Karen Treisman, a renowned expert in the area of Relational Trauma and working with young people who have complex needs. While the training provided significant personal and professional development for participants, it is hoped that final recommendations may emerge in 2021 which would inform future practice and strategic direction.

### **Programmes, achievements, and performance**

#### **Training Programme**

The full-time programme provides educational and developmental processes for young people who are deemed to be 'at risk', offering a wide variety of modules and subjects in a cohesive, nurturing environment. The programme is aimed at giving both early school leavers and young people of all ages and abilities a second chance at education. Its bespoke nature also provides a wrap-around service to support the educational, developmental and therapeutic needs of participants. We aim to develop positive relationships by working in small groups, setting clear boundaries and encouraging responsibility.

We make a promise to every young person to honour the conditions of the 1998 Education Act, to guarantee a level and quality of education appropriate to meeting the needs and abilities of each person. Educational achievement is recognised in Candle as being central to personal, social and emotional development. The principal educational goal of each young person that attends the training programme is QQI (Quality & Qualifications Ireland) accreditation. QQI is a building blocks system that is both mobile and recognises prior learning. In Candle the educational programme has a two-streamed approach, offering QQI accreditation at three levels namely 3,4 and 5. The level 3 Major Award in Employability Skills comprises of seven minor awards offering a good balance of classroom and practical skills. The level 4 Major Award in General Learning Skills is a combination of nine modules with a blend of academic, creative and practical modules. The new level 5 Major Award in Community Development is an access course for entry to third level education. Our objective is to offer these programmes in a supportive environment.

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Activity Report Jan-Dec 2020 Training Programme

LEARNER PROFILE – Workshop Training Programme	
Numbers aged 16/17 (at commencement)	12
Numbers aged 18-20 (at commencement)	9
LEARNER OUTCOMES – Workshop Training Programme	
Numbers in training during period	21
Numbers commenced during period	6
Numbers finished during period	6
Numbers who completed programme (progressed to further education/employment)	2
Numbers dropped out due to personal circumstances	3
Numbers dropped out due to inability to complete	1
LEARNER DEVELOPMENT – Workshop Training Programme	
Induction Programmes completed	21
Care Plans developed and reviewed	21
Literacy input	21

ACCREDITATION ACHIEVED – Workshop Training Programme			
Number of Major Awards Achieved in General Learning:			
<ul style="list-style-type: none"> <li>Level 4 – 3 Major</li> <li>Level 3 – 1 Major</li> </ul>			
Number of Minor Awards Level 5		Number of Minor Awards Level 4	
Communications L5	2	Painting L4	6
Personal Effectiveness	2	Graphic Design L4	6
Number of Minor Awards Level 3	1	Personal Effectiveness L4	4
Computer Literacy L3	1	Work Experience L 4	4
Wood craft L3	7	Communications L 4	7
Art and Design L3	0	IT L 4	5
Communications L3	1	Woodcraft L 4	6
Career Preparation L3	1	Health Related Fitness L4	7
Application of Numbers L3	1	Functional Maths L4	1
Number of Minor Awards Level 5			
Communication L5	2		
Personal Effectiveness	2		

REFERRALS Workshop Training Programme	
The Probation Service	13
Candle Youth Programme	1
TUSLA	3
Youth Agencies/other	1
Self-referral	3



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## Connect Programme

The Connect Programme is a programme with a difference that focuses on providing interventions and supports to help young people make healthier life choices and encourage pro social behaviour within their community. The programme works with males and females from the locality and surrounding areas between 16 and 21 years of age. Many of the young people attending the Connect Programme are early school leavers and often face the challenge of reintegration into education and the community which can be daunting. The Programme reintroduces structure, routine and a sense of achievement. The support provided to the young people helps with the complexities of their young lives and strives to empower them to grow, stabilise and develop within themselves and within the community. A significant number of Connect participants engaging in the programme are referred through the Probation Service. There is a particular focus on restorative practices and seeking to divert young people from offending behaviours. We work closely with the Irish Youth Justice Service, Probation Service, TUSLA, local agencies, accepting referrals from all the above.

## Activity Report Jan-Dec 2020 Connect Programme

LEARNER PROFILE – Connect Programme	
Numbers aged 16/17 (at commencement)	6
Numbers aged 18-21 (at commencement)	3

LEARNER OUTCOMES – Connect Programme	
Numbers attending during period	20
Numbers commenced during period	10
Numbers finished during period	3
Numbers progressed to Candle Training programme	6
Numbers progressed to other Training Centre/education	1
Number dropped out due to personal circumstances	4
Number dropped out due to inability to complete (detention)	3
Number dropped out due to non-attendance	1

LEARNER DEVELOPMENT – Connect Programme	
Induction Programmes completed	19
Care Plans developed and reviewed	19
Literacy input	19
One to one specialised programme	1
Progression plans developed	19
Socialisation Programme	19

SOCIAL AND PERSONAL DEVELOPMENT – Connect Programme	
Crime Awareness	19
Drug and Alcohol Awareness	19
Sexual Health Awareness	19
Positive Mental Health	19

REFERRALS – Connect Programme	
The Probation Service/IYJS	5
JLO/ Garda Diversion Projects	5
Self-referral	3
Other	2

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## Youth Service

Candle delivers a high-quality youth service to young people aged 10-25 years, offering a number of daily, afternoon and evening groups and drop in clubs. Young people participate on a voluntary basis. The clubs provide the young people with a safe space where they can relax, be themselves and feel supported by staff and peers. Young people participate in a number of activities and programmes which focus on personal and social development. These programmes are responsive to their changing needs.

YOUNG PEOPLES OUTCOMES – Youth Programme	
Numbers attending during period (individual young people)	
Number of overall formal contacts	3013
Attendance figures	
Youth Cafe (43 individual y/p) x twice week	996
Wednesday Drop in (27 individual y/p)	320
Dominic's Girls (8 individual y/p)	134
Afternoon 6 <sup>th</sup> Class Group (36 individual y/p) X twice week	318
Tuesday Afternoon Youth group (21 individual y/p)	118
First Year Group (14 individual y/p)	119
2nd Year Group (18 individual y/p)	152
Dominic's in the Afternoon (6 individual y/p)	70
Caritas group (13 y/p)	80
Young Parents (4 y/p)	72
Young Adult Job Seeking Programme	60
Outreach/Detached Youth Work (misc.)	328
Covid Restriction Initiatives:	
Social Media Group Sessions (Zoom, Instagram Live)	169
Lockdown One to One Phone Engagement	77

YOUNG PEOPLES PROFILE* – Youth Programme	
Numbers aged 10-12 years	50
Numbers aged 13-14	73
Numbers aged 15-18	39
Numbers aged 18 +	35
Number of females attending programme	104
Number of males attending programme	93

SOCIAL AND PERSONAL DEVELOPMENT – Youth Programme	
Title	No. of Y/P
Stress Awareness programme	13
Digital Media Awareness Programme	22
Youth Employability Programme	27



# The Candle Community Trust TRUSTEES' ANNUAL REPORT

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## Therapeutic Space

The Therapeutic Space is open to all young people who attend Candle services including the Training programme, Connect Project and Youth Programme. The service provides weekly individual psychotherapy and counselling on site at Candle. Young people who present with complex needs are supported in the Therapeutic Space to work through their personal struggles. Often underlying trauma has arrested a young persons' personal and social development and there is an urgent need to address this so that the young person can fully partake in educational and developmental programmes. Young people are also offered weekly sessions in acupuncture, reflexology and yoga, therapies credited for addressing both the physical and emotional ailments related to stress, anxiety and grief.

We also engaged the services of a nutritional therapist throughout the year, who worked with young people presenting with nutrition issues (obesity, poor diet). They were encouraged and supported in making small changes to their diet that could have a vast impact on both their physical and mental well-being. The canteen menu is continuously reviewed to ensure we are providing nutritious and balanced meals at lunchtime and also responding to the young people's dietary needs.

Our focus on promoting healthy living and physical health is complimented by our physical activity programme which includes gym work and squash that has been incorporated into the Trainees and Connect participants' timetable.

Counselling services have also been made available to parents of young people attending Candle, young people attending the local schools and youth agencies on a need's bases.

## Activity Report Jan-Dec 2020 Therapeutic Space

YOUNG PEOPLES OUTCOMES – Therapeutic Space	
Numbers accessing service during period	139
Attendance figures:	
Counselling/ Psychotherapy (30 clients)	279
Drama therapy (12 individual y/p)	182
Acupuncture / Mindfulness (22 individual y/p)	194
Reflexology (11 individual y/p)	56
Yoga (9 individual y/p)	21
Parent Support Group (5 parents)	45
Caritas Group/communal acupuncture (12 young people)	48
Youth Service /communal acupuncture (8 young people)	33
Community Support Hub (30 clients)	162

## Structure, governance, and management

### Governing Document

Candle Community Trust is a company limited by guarantee not having share capital. At year end Candle Community Trust had 8 company members.

Details of the trustees of the company are maintained in the Trustees Register at the Candle premises and any appointments / resignations are notified to the Companies Registration Office (CRO) in a timely manner in line with current Company Law.

The objectives for which Candle Community Trust is established as per the Memorandum of Association are as follows:

### Main Objects

To establish day attendance centres where the young people in accordance with the objective of the Trust can meet for the purposes of discussions and receive counselling advice, assistance and friendship.

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To promote, encourage, and participate in the training of suitable persons in the skills of leadership to work with young people in accordance with the objective of the Trust.

Candle Community Trust has been granted charitable status and the Revenue Approved Charity number is CHY8999. The Charity Regulator number is 20022501.

### **Organisational Background**

Candle Community Trust, established in 1977, is an NGO working with "at risk" young people in Ballyfermot, Dublin 10. The Project aims to provide a context for emotional, intellectual, physical, social and spiritual growth and development.

### ***Vision***

Everyone is welcome here, equally cherished for the gifts they bring to our community.

### ***Mission Statement***

To provide a context for 'at risk' young people to grow and develop physically, intellectually, aesthetically and spiritually in community.

### ***Aims and Objectives***

The aim of Candle Community Trust is to provide the following:

- To provide a safe, warm and friendly environment within which young people can grow, mature and develop
- Nurture and develop healthy, trusting and respectful relationships with each young person as a context for personal and social development
- To offer educational, developmental and therapeutic programming that meets the needs of marginalized and disadvantaged youth
- Provide opportunities for educational progression and employment
- To build resilience and inner well-being using key, research-based methodologies and practices
- To recognize and respond to trauma and its effects in the lives of young people
- Support young people in making healthy life choices which express their creativity
- Reach out to parents and families through focused interventions
- To collaborate with stakeholders and key community organizations in responding to individual and community needs

### **Governance**

Good governance is a central focus of the Candle Board of Trustees. Principles of good governance such as leadership, exercising control, being transparent and accountable, working effectively, and behaving with integrity provide the benchmark for the running of the organisation. Candle has ensured that systems and processes are in place to ensure that the organization achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way. The Governance Handbook for Board members sets out the organisation's governance policy, procedures and practices to ensure that the organisation uses transparent decision making to direct its resources and exercise power in an effective and accountable way.

As a registered charity, Candle Community Trust must be compliant with the Charities Governance Code. This code explains the minimum standards the Trust should meet to effectively manage and control the charity.

The Charity Regulator initiated a 3-year process (2019-2021) for all charities to comply with this Code. During 2020 Candle management and relevant staff have undergone significant training in the code and extensive work was carried out in Candle through the year on completing all requirements. The completed Candle Compliance Record in relation to the Code was reviewed and adopted the Board of Trustees, at the December 2020 meeting.

The Board held regular meetings throughout 2020 and received scheduled reports on governance/management, finances, Candle Covid 19 response plan, child safeguarding, health & safety, human resources, service delivery and programming.



# **The Candle Community Trust**

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### **Trustees**

Candle Community Trust currently has 8 company trustees. All Company trustees work in a voluntary capacity and do not receive any remuneration or expenses. The list of trustees is as follows:

- |                      |  |
|----------------------|--|
| o Seamus Taaffe      | Chairperson                            |
| o John O' Gorman     | Vice Chairperson                       |
| o Ross McQueirns     | Treasurer                              |
| o John Duffy         | Company Secretary                      |
| o Caitriona Geraghty | Company Trustee                        |
| o Patrick Lavelle    | Company Trustee                        |
| o Beatrice Vance     | Company Trustee (Appointed 28/05/2021) |
| o Sarah Green        | Company Trustee (Appointed 28/05/2020) |

### *Representatives who attend Candle Board of Management Meetings*

- |                   |                          |
|-------------------|--------------------------|
| o Ciara O'Connor  | Senior Probation Officer |
| o Garreth Tierney | Liaison Officer – CDYSB  |

The AGM was held on the June 25<sup>th</sup>, 2020 and there were six Board meetings held in 2020.

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### *General Duties of Trustees*

The Board are bound by an overriding duty, individually and as a group, to act reasonably at all times in the interests of the organisation and of its present and future beneficiaries.

The general duties which the Board owe to the company in the performance of their role include:

#### *Compliance with legislation*

Trustees must ensure compliance by the company with the Companies Act 2014. A breach of this duty will not invalidate any contract or agreement or affect its enforceability, other than by the Company trustee in breach. This is without prejudice to the principles of liability of a third party where he or she has been an accessory to a breach of duty or has knowingly received a benefit from such a breach.

#### *Interests of members and employees*

Trustees must take into account the interests of the members of the company and have regard to the interests of the employees in the performance of their functions however it is worth noting that this duty is owed by the trustees to the company, not to the members or employees.

#### *Appointment of company secretary*

There is an obligation on trustees to ensure that the company secretary is suitably qualified for the role. In appointing a company secretary, the trustees shall have a duty to ensure that he or she has the skills necessary to enable him or her to maintain (or procure the maintenance of) the records of the company (other than accounting records) necessary under the Companies Act.

#### *'Trustee' duty to disclose any interests in contracts made by the company*

A trustee who is, in any way, directly or indirectly interested in a contract or proposed contract to which his or her company is a party, shall have a duty to disclose the nature of that interest at a meeting of the trustees. This is, in the main, a restatement of the existing law.

#### *Breach of duty liability to account and indemnify*

The Companies Act 2014 provides that breaches of certain trustee duties will result in the trustee who is in breach being liable to account to the company for any gain made by him or her and to indemnify the company against any loss made by it as a result of any such breach.

#### *Responsibilities and Decisions*

All board members are equally responsible in law for the board's actions and decisions and have equal status as members of the board. At all times the board acts collectively, even if an individual does not agree with the majority decision. The chairperson has the right to call a vote, although this would be only exercised where usual consensus decision-making processes have not been successful.

By agreeing to participate at board level, all members agree to:

- Understand their role and responsibilities as described in the Board handbook
- Know and support the mission of the organisation
- Uphold the values, aims and objectives of the organisation
- Give adequate time and energy to the duties of being a trustee
- Prepare for meetings in advance
- Maintain confidentiality
- Offer informed and impartial guidance
- Fulfil fiduciary and statutory duties
- Participate in committees and special events where possible
- Support the Candle Director, while monitoring their conduct

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- Present their views on all topics and listen to those of other members
- Act with integrity, and avoid or declare personal conflicts of interest

The Board gives the CEO authority to operate the business of the company and this individual is accountable for, and reports to the board, on day-to-day operations and performance. This includes contributing to and the implementation of the strategic plan; leading; recruiting and managing the staff; managing the organisation and its finances effectively and efficiently; representing Candle Community Trust. The Candle Director reports directly to the Board. Board meeting agendas are planned in advance. The agenda is established by the chairperson in conjunction with the secretary and the CEO.

### *Selection and Induction of Trustees*

The Board of Trustees of Candle Community Trust is a body of elected individuals who jointly oversee and govern the activities of the organisation.

### *Recruitment Procedure*

The chair initiates the process to recruit new members. In some cases, this is preceded by a skills audit so that people with the appropriate skills can be targeted.

Vacancies on the board are advertised through agreed forums as agreed by the board. The steps that are to be followed include:

- Role to be advertised (usually Boardmatch)
- Selection process (as agreed by the Board)
- Nomination of candidate and approval by Board
- Signing of B10 Form
- Selected candidate to be inducted

### *Induction of new Trustees*

Induction to the board occurs as soon as possible after an individual has been selected to join the board. Induction is the responsibility of the chair and involves a meeting in which the following will be introduced:

- The role and aims of the organisation
- Its core activities
- History

Also covered is an introduction as to how the board functions, as well as the role and responsibilities of becoming a member of the board. The new Board member will meet with the CEO, staff members and young people at Candle Community Trust.

The new board member receives an induction pack which includes at a minimum:

- A copy of the Board handbook
- Minutes of the previous six board meetings
- Last Financial Audit Report and Annual Report
- Copies of current Strategic Plan and Operational Plan
- Forms for signing, consenting to membership

# **The Candle Community Trust**

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2020

### **Financial Review**

Candle Community Trust operates within tight budgetary frameworks and the public funding received is spent wisely and prudently throughout the year. We are grateful to our funding agencies who continue to support us and believe in the integrity of the work. The Probation Service, City of Dublin Educational and Training Board (CDETB), City of Dublin Youth Service Board (CDYSB), HSE and TUSLA continue to be our key funding agencies. In 2020 Candle continued its fundraising initiative for the redevelopment project and a number of private donations were received, which have been included in restricted funding in the statement of financial activities.

The Statement of Financial Activities, statement of comprehensive income, statement of financial position, cash flow statement and related notes for the year ended 31st December 2020 are set out in the latter part of this document. The results for the year are set out herein.

### **Policy for holding reserves**

Unrestricted funds are available for use, at the discretion of the Trustees, in furtherance of the general objectives of the charity. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### **Reserves Policy**

The Board has set a reserves policy, which requires:

- Reserves be maintained at a level which ensures Candle Community Trusts core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments

It is the policy of the Charity to retain sufficient reserves to cover future commitments in relation to its on-going function and mandate. These provisions are intended to finance:

- Working Capital requirements
- Potential setbacks in income
- Fixed assets required for on-going operations
- Unexpected/emergency expenditure

### **Principal Risks and Uncertainties**

The Trustees have assessed the risks and have taken measures to manage these risks in The Candle Community Trust as follows:

#### **COVID-19 Risk**

The outbreak of COVID-19 worldwide presents a risk for all businesses and organizations. The Trustees are monitoring developments and are confident that the charity is in a strong position to respond to these challenges. The Trustees are adhering to guidance as issued by the government in order to prioritise the health and safety of all employees, young people and other stakeholders. Additional notes relating to this risk are outlined in other sections of this Financial Report.

#### **Market Risk**

In common with many government funded charities, the Trust is affected by the budgetary constraints implemented by the national government.

#### **Fraud Risk**

This risk is mitigated by maintaining segregation of duties for receipts of funds, and the payments of creditors. The Trust has put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure validity of all transactions.

#### **Funding Risk**

In common with other trusts operating in Ireland in this sector, the trust is dependent on income from state organisations.

#### **Reputational Risk**

This risk refers to the potential for negative publicity, public perception or uncontrollable events to have an adverse impact on the company's reputation. Delivery of an open, accountable and best practice service in collaboration with all relevant stakeholders is central to Candle policies and procedures and is critical to addressing this risk.

# The Candle Community Trust TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2020

## Managing Risk

A Risk Register is maintained by Candle Community Trust and is reviewed on an ongoing basis. In relation to programmes provided to young people risk assessments and plans are drawn up for all activities.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Candle Community Trust subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Governance Code

## Post Balance Sheet Events

There were no events subsequent to the year end that would impact on or require disclosure in the financial statements or in the notes thereto.

## Going Concern

The Trustees have considered the going concern basis of preparation including the potential impact COVID-19 could have on the company's financial position. Having reviewed budgets and cashflows under different scenarios, they have reasonable expectation that the company has adequate resources available to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## Auditors

The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the Trustees have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Candle Community Trust, Lynch's Lane, Ballyfermot, Dublin 10.

Approved by the Board of Trustees on 21<sup>st</sup> May 2021 and signed on its behalf by:

  
Seamus Taaffe (Chairperson)  
Trustee

  
John O'Gorman (Vice Chairperson)  
Trustee

## The Candle Community Trust TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2020

The trustees, who are also directors of The Candle Community Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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 trustees 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 27<sup>th</sup> May 2021 and signed on its behalf by:

  
Seamus Taaffe (Chairperson)  
Trustee

  
John O'Gorman (Vice Chairperson)  
Trustee

# INDEPENDENT AUDITOR'S REPORT

## to the Members of The Candle Community Trust

### Report on the audit of the financial statements

#### Opinion

We have audited the charity financial statements of The Candle Community Trust for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2020 and of its net incoming resources 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 charity 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 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



# INDEPENDENT AUDITOR'S REPORT

## to the Members of The Candle Community Trust

### 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Trustees' Annual 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 charity 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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### Respective responsibilities

#### Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 6 the trustees 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 trustees are responsible for assessing the charity'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 charity or to cease operations, or has no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 21, 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 charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Natalie Kelly

for and on behalf of

**CROWLEYS DFK UNLIMITED COMPANY**

Chartered Accountants and Statutory Audit Firm

16 / 17 College Green

Dublin 2

27.05.2021





## **The Candle Community Trust**

# **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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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.
- 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 Candle Community Trust**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
<b>Incoming Resources</b>							
Charitable activities							
- Grants from governments and other co-funders	5.1		1,045,230	*1,045,230	-	860,905	860,905
Other income	5.2	3,279	-	3,279	5,468	-	5,468
<b>Total incoming resources</b>		<b>3,279</b>	<b>1,045,230</b>	<b>1,048,509</b>	<b>5,468</b>	<b>860,905</b>	<b>866,373</b>
<b>Resources Expended</b>							
Charitable activities	6.1	-	(898,395)	(898,395)	-	(848,065)	(848,065)
<b>Net incoming/outgoing resources before transfers</b>		<b>3,279</b>	<b>146,835</b>	<b>150,114</b>	<b>5,468</b>	<b>12,840</b>	<b>18,308</b>
Gross transfers between funds		(27,261)	27,261	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(23,982)</b>	<b>174,096</b>	<b>150,114</b>	<b>5,468</b>	<b>12,840</b>	<b>18,308</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2020	15	166,914	2,021,365	2,188,279	161,446	2,008,525	2,169,971
<b>Balances carried forward at 31 December 2020</b>		<b>142,932</b>	<b>2,195,461</b>	<b>2,338,393</b>	<b>166,914</b>	<b>2,021,365</b>	<b>2,188,279</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

\*Includes the release of capital grants of €194,828 (2019: €72,191).

**The Candle Community Trust**  
**BALANCE SHEET**  
as at 31 December 2020

		2020	2019
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	9	<u>2,223,423</u>	<u>2,054,416</u>
<b>Current Assets</b>			
Debtors	10	16,407	11,954
Cash at bank and in hand		<u>370,317</u>	<u>360,029</u>
		<u>386,724</u>	<u>371,983</u>
<b>Creditors: Amounts falling due within one year</b>	11	<u>(271,754)</u>	<u>(238,120)</u>
<b>Net Current Assets</b>		<u>114,970</u>	<u>133,863</u>
<b>Total Assets less Current Liabilities</b>		<u>2,338,393</u>	<u>2,188,279</u>
<b>Funds</b>			
Restricted funds		2,195,461	2,021,365
General fund (unrestricted)		<u>142,932</u>	<u>166,914</u>
<b>Total funds</b>	15	<u>2,338,393</u>	<u>2,188,279</u>

Approved by the Board of Trustees on 27<sup>th</sup> May 2021 and signed on its behalf by:

  
Seamus Taaffe (Chairperson)  
Trustee

  
John O'German (Vice Chairperson)  
Trustee

**The Candle Community Trust**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2020

	Notes	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Net movement in funds		150,114	18,308
Adjustments for:			
Depreciation		59,062	57,269
Interest receivable and similar income		(23)	(23)
		<u>209,153</u>	<u>75,554</u>
Movements in working capital:			
Movement in debtors		(4,453)	33,810
Movement in creditors		33,634	146,279
		<u>238,334</u>	<u>255,643</u>
Cash generated from operations		<u>238,334</u>	<u>255,643</u>
Cash generated from operations		<u>238,334</u>	<u>255,643</u>
<b>Cash flows from investing activities</b>			
Interest received		23	23
Payments to acquire tangible assets		(228,069)	(229,172)
		<u>(228,046)</u>	<u>(229,149)</u>
Net cash generated from investment activities		<u>(228,046)</u>	<u>(229,149)</u>
<b>Net increase in cash and cash equivalents</b>		<u>10,288</u>	<u>26,494</u>
<b>Cash and cash equivalents at 1 January 2020</b>		<u>360,029</u>	<u>333,535</u>
<b>Cash and cash equivalents at 31 December 2020</b>	<b>18</b>	<u><u>370,317</u></u>	<u><u>360,029</u></u>

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

**1. GENERAL INFORMATION**

The Candle Community Trust is a company limited by guarantee (registered under Part 18 of the Companies Act 2014) incorporated and registered in the Republic of Ireland (CRO Number: 71945). The registered office of the company is Candle Community Trust, P.O. Box 1145, Lynch's Lane Ballyfermot, Dublin 10, D10 F519 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**Basis of preparation**

The financial statements are prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and the Irish Statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following policies have been applied consistently in dealing with items which are considered material to the charitable company's financial statements.

**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 charity's financial statements.

**Incoming Resources**

Capital grants received and receivable are recognised as income once received. They are not treated as deferred income as the accrual model is not permitted by SORP.

Revenue grants are deferred when received and credited to the Statement of Financial Activities when obligations for the grant have been fulfilled.

Voluntary income including donations, gifts and legacies that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the donation must only be used in future accounting periods.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Staff costs and overheads are apportioned on the basis of the individual funding stream as a percentage of total funding streams.

**Funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds can only be used for the particular restricted purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose. Further extension of the nature and purpose of each fund is included in the notes to the financial statements.

**Donations of Services and Services in Kind**

The Charity receives donations in kind in relation to the services completed by the Board of Trustees. This figure is not included as income in the financial statements.

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**Financial Instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

**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:

Land and buildings freehold	-	2% Straight line
Original Premises	-	Fully Depreciated
Fixtures, fittings and equipment	-	20% Straight line
Asset Under Construction		2% Straight line (To begin when asset in use)

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation**

No current taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred. For construction contracts where The Candle Community Trust is defined as the principle contractor, VAT is paid directly to Revenue. The Candle Community Trust is fully compliant with all relevant tax circulars, including circular 44/2006 Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting for depreciation:

The company provides for depreciation on its tangible fixed assets. 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. The directors review on an on-going basis the charge to depreciation to ensure it is consistent with the expected residual value applicable to the different categories of tangibles.

Going Concern:

The Trustees have considered the going concern basis of preparation including the potential impact Covid-19 could have on the company's financial position. Having reviewed budgets and cashflows, under different scenarios, they have reasonable expectation that the company has adequate resources available to continue in operation existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements and company secretarial services.

**5. INCOME**

<b>5.1 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Youth Development	-	1,045,230	1,045,230	860,905
<b>5.2 OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Other	3,279	-	3,279	5,468
<b>5.3 INCOMING RESOURCES</b>				
<b>Restricted Income</b>			<b>2020</b>	<b>2019</b>
			<b>€</b>	<b>€</b>
D.C.Y.A - City of Dublin Youth Services Board - TYF			72,178	138,429
D.C.Y.A – City of Dublin Youth Services Board – UBU			66,728	-
D.J.E. - Probation Service			572,356	540,000
H.S.E			2,341	16,340
TUSLA			50,531	47,559
City of Dublin Education and Training Board			25,567	10,020
Capital grants- Probation			6,663	53,312
D.C.Y.A - City of Dublin Youth Services Board – Capital Grant Scheme			15,974	18,873
BYS Drugs Task Force			10,000	25,000
Other Capital Funding			172,181	-
Other Income			53,990	11,372
			<b>1,048,509</b>	<b>860,905</b>

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

<b>6. EXPENDITURE</b>				
<b>6.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>2020</b>	<b>2019</b>
	€	€	€	€
Youth Development	-	892,593	892,593	841,976
Governance Costs (Note 6.2)	-	5,802	5,802	6,089
	-	898,395	898,395	848,065

<b>6.2 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>2020</b>	<b>2019</b>
	€	€	€	€
Audit and Accountancy	-	5,802	5,802	6,089

<b>7. NET INCOMING RESOURCES</b>	<b>2020</b>	<b>2019</b>
	€	€
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	59,062	57,269

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Workshop	2	2
The Candle Community Trust	8	7
CDYSB	2	2
	12	11

The staff costs comprise:	<b>2020</b>	<b>2019</b>
	€	€
Wages and salaries	453,680	445,826
Social security costs	49,918	48,039
Pension costs	13,738	16,235
	517,336	510,100

**Salary Bands**

The number of employees with total employee benefits (excluding employer pension costs) for the reporting period fall within the bands below:

	<b>Number of Employees</b>	<b>Number of Employees</b>
€70,000 - €80,000	1	1

The Trustees did not receive any remuneration during the year.



**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**9. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Original Premises €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>				
At 1 January 2020	2,426,212	113,369	221,779	2,761,360
Additions	202,631	-	25,438	228,069
Disposals	-	-	(120,320)	(120,320)
At 31 December 2020	2,628,843	113,369	126,897	2,869,109
<b>Depreciation</b>				
At 1 January 2020	398,868	113,369	194,707	706,944
Charge for the financial year	48,494	-	10,568	59,062
On disposals	-	-	(120,320)	(120,320)
At 31 December 2020	447,362	113,369	84,955	645,686
<b>Net book value</b>				
At 31 December 2020	<u>2,181,481</u>	<u>-</u>	<u>41,942</u>	<u>2,223,423</u>
At 31 December 2019	<u>2,027,344</u>	<u>-</u>	<u>27,072</u>	<u>2,054,416</u>

The original premises occupied by The Candle Community Trust at the rear of the Church of the Assumption, Ballyfermot, Co Dublin, being part of the property comprised in Folio 104217F of the Land Registry is currently in use by the Matt Talbot Community Trust under a caretaker's agreement. It is the Trustees intention to transfer the premises to the Matt Talbot Community Trust by way of a gift for €nil consideration. As such, the value of the original premises in The Candle Community Trust was reduced to €nil in the financial statements for the year ended 31st December 2008 to reflect this. The premises will be carried at €nil net book value each year until the deeds have been transferred.

The land situated at Lynches Lane, Ballyfermot, Dublin 10 has been included at €nil value in the financial statements. The land was received by way of a gift and under the terms of the gift, must be transferred to an organisation with similar charitable activities for €nil consideration if The Candle Community Trust ceases to exist.

It is a requirement, under FRS 102 that 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. As our Fixed Assets are not held for the purpose of generating cashflows but were acquired for the purpose of carrying out charitable activities, the value cannot be meaningfully measured in terms of cashflow as the benefits that derive from their use are not financial. Accordingly, an impairment of Fixed Assets will only arise where the asset suffers impairment in a physical sense resulting in physical damage and the use of the asset has reduced significantly or is no longer in use or where the quality of service it provides has deteriorated. As long as such assets continue to provide the anticipated benefits to the Trust, the consumption of such benefits will be reflected in regular depreciation charges.

The renovations in the previous year were completed and is now in use, therefore assets have now been transferred into land and buildings freehold and depreciated.

<b>10. DEBTORS</b>	<b>2020 €</b>	<b>2019 €</b>
Other debtors	4,241	1,628
Taxation and social security costs	-	3
Prepayments	12,166	10,323
	<u>16,407</u>	<u>11,954</u>

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

<b>11. CREDITORS</b>	<b>2020</b>	<b>2019</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	9,111	8,432
Taxation and social security costs	14,952	-
Pension accrual	-	20
Accruals	10,622	55,976
Deferred income	237,069	173,692
	<u>271,754</u>	<u>238,120</u>

**12. State Funding**

**State Funding**

Agency

Government Department

Grant Programme

Term

Total Fund

Expenditure

Fund deferred at financial year end

Received in financial year

**Revenue Grant**

The Probation Service

Department of Justice and Equality

Community Services

January 1<sup>st</sup> 2020 to December 31<sup>st</sup> 2020

€576,000

Grant funds expended on operational costs

€3,644

€576,000

**State Funding**

Agency

Government Department

Grant Programme

Term

Total Fund

Expenditure

Fund deferred or due at financial year end €0

Received in financial year

**Revenue Grant**

City of Dublin Youth Service Board

Department of Children, Equality, Disability, Integration and Youth

Targeted Youth- TYFSI funding Scheme

Januarys 1<sup>st</sup> 2020 to June 30<sup>th</sup> 2020

€71,478

Operational costs for provision of services

€71,478

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

<b>State Funding</b>	<b>Revenue Grant</b>
Agency	City of Dublin Education Training Board
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	UBU- Your Place Your Space
Term	July 1 <sup>st</sup> 2020 to December 31 <sup>st</sup> 2023
Total Fund	€66,728
Expenditure	Operational Costs for the provision of services
Fund deferred or due at financial year end	€0
Received in financial year	€66,728
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	City of Dublin Education training Board
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Education and Training Programme
Term	January 1 <sup>st</sup> 2020 to December 31 <sup>st</sup> 2020
Total Fund	Funds are claimed through monthly claim forms
Expenditure	Support & Resource the education programme
Fund due at financial year end	€4,241
Received in financial year	€15,376
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	SOLAS/CDETB
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Mitigating Against Educational Disadvantage Fund
Term	October 2020 to December 2020
Total Fund	€5,950
Expenditure	Educational Disadvantage Support
Fund deferred or due at financial year end	€0
Received in financial year	€5,950

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

<b>State Funding</b>	<b>Revenue Grant</b>
Agency	National Office for Suicide Prevention
Government Department	Department of Health
Grant Programme	Therapeutic Services
Term	January 1 <sup>st</sup> 2020 to December 31 <sup>st</sup> 2022
Total Fund	€75,000 Received in December 2019
Expenditure	Therapeutic Services
Fund deferred at financial year end	€73,459
Received in financial year	€0
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	Whatworks
Government Department	D.C.E. D.I. Y
Grant Programme	Network Support Funding Scheme
Term	January 1 <sup>st</sup> 2020 to December 31 <sup>st</sup> 2020
Total Fund	€15,900
Expenditure	Interagency Learning Forum
Fund deferred or due at financial year end	€0
Received in financial year	€15,900
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	Ballyfermot Chapelizod Partnership
Government Department	D.C. E. D. I. Y.
Grant Programme	Area Based Childhood programme 2020
Term	August 1 <sup>st</sup> 2020 to December 31 <sup>st</sup> 2020
Total Fund	€23,600
Expenditure	Community Support Hub Response to Covid 19
Fund deferred at year end	€11,625
Received in financial year	€23,600

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

<b>State Funding</b>	<b>Capital Grant</b>
Agency	City of Dublin Youth Service Board
Government Department	D.C.E.D.I.Y.
Grant Programme	DCYA Capital Grant Programme
Term	September 2020
Total Fund	€15,974
Expenditure	Capital Equipment
Fund deferred or due at financial year end	€0
Received in financial year	€15,974
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	Local Drug Task Force
Government Department	Department of Health
Grant Programme	Targeted Intervention Fund
Term	April 2020 to September 2020
Total Fund	€10,000
Expenditure	Support interventions for substance misuse related issues
Fund deferred or due at financial year end	€0
Received in financial year	€10,000
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	TUSLA
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Counselling Funding
Term	January 1st 2021 to December 31st 2021
Total Fund	€46,188
Expenditure	Candle Home Liaison Role
Fund deferred at financial year end	€46,188
Received in financial year	€46,188

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

<b>State Funding</b>	<b>Revenue Grant</b>
Agency	TUSLA
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Social Worker programme Facilitation
Term	January 1 <sup>st</sup> 2021 to July 31 <sup>st</sup> 2021
Total Fund	€1,000
Expenditure	€0
Fund deferred at financial year end	€1,000
Received in financial year	€1,000
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	TUSLA
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Counselling Funding
Term	January 1 <sup>st</sup> 2020 to December 31 <sup>st</sup> 2020
Total Fund	€35,000
Expenditure	Support interventions for substance misuse related issues
Fund deferred at financial year end	€9,369
Received in financial year	€35,000
<b>State Funding</b>	<b>Revenue Grant</b>
Agency	CDYSB/CDETB
Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Youth Services I.C.T Investment Scheme 2020
Term	September 2020 to December 2020
Total Fund	€1,750
Expenditure	Information and Communication Technology
Fund Deferred at financial year end	€0
Received in financial year	€1,750

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**13. DEFERRED GRANTS**

<b>Department of Justice &amp; Equality – Probation Services</b>	<b>2020</b>	<b>2019</b>
	€	€
Opening Balance 1 January	-	-
Received	576,000	540,000
Released to Income	(572,356)	(540,000)
<b>Closing Balance as at 31 December</b>	<b>3,644</b>	<b>-</b>
<b>Ballyfermot/Chapelizod Partnership</b>	<b>2020</b>	<b>2019</b>
	€	€
Opening Balance 1 January	-	-
Received	23,600	-
Released to Income	(11,975)	-
<b>Closing Balance as at 31 December</b>	<b>11,625</b>	<b>-</b>
<b>Health Service Executive</b>	<b>2020</b>	<b>2019</b>
	€	€
Opening Balance 1 January	75,800	2,500
Received	-	89,640
Released to Income	(2,341)	(16,340)
<b>Closing Balance as at 31 December</b>	<b>73,459</b>	<b>75,800</b>
<b>TUSLA</b>	<b>2020</b>	<b>2019</b>
	€	€
Opening Balance 1 January	20,000	1,250
Received	82,188	35,000
Released to Income	(45,631)	(16,250)
<b>Closing Balance as at 31 December</b>	<b>56,557</b>	<b>20,000</b>
<b>Donations</b>	<b>2020</b>	<b>2019</b>
	€	€
Opening Balance 1 January	65,000	45,000
Received	40,000	20,000
Released to Income	(13,216)	-
<b>Closing Balance as at 31 December</b>	<b>91,784</b>	<b>65,000</b>

**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**14. RESERVES**

	2020 €	2019 €
At 1 January 2020	2,188,279	2,169,971
Surplus for the financial year	150,114	18,308
At 31 December 2020	<u>2,338,393</u>	<u>2,188,279</u>

**15. FUNDS**

**15.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2019	161,446	2,008,525	2,169,971
Movement during the financial year	5,468	12,840	18,308
At 31 December 2019	166,914	2,021,365	2,188,279
Movement during the financial year	(23,982)	174,096	150,114
At 31 December 2020	<u>142,932</u>	<u>2,195,461</u>	<u>2,338,393</u>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
<b>Restricted income</b>					
Youth Development	2,021,365	1,045,230	(898,395)	27,261	2,195,461
<b>Unrestricted income</b>					
Youth Development	166,914	3,279	-	(27,261)	142,932
<b>Total funds</b>	<u>2,188,279</u>	<u>1,048,509</u>	<u>(898,395)</u>	<u>-</u>	<u>2,338,393</u>

Restricted funds relate to capital grants received for the redevelopment of The Candle Community Trust premises. These restricted funds will be reduced on an annual basis by the related premises depreciation, which is charged at 2% per annum on completed buildings.

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	2,223,423	243,792	(271,754)	2,195,461
Unrestricted funds	-	142,932	-	142,932
	<u>2,223,423</u>	<u>386,724</u>	<u>(271,754)</u>	<u>2,338,393</u>

**16. STATUS**

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

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 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 € 1.



**The Candle Community Trust**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2020

continued

**17. SECURITY**

The Department of Justice and Equality holds a legal charge over the land of The Candle Community Trust at Lynches Lane, Ballyfermot, Dublin 10.

**18. CASH AND CASH EQUIVALENTS**

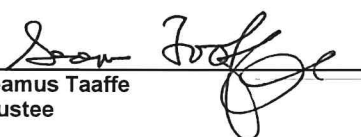
	2020 €	2019 €
Cash and bank balances	<u>370,317</u>	<u>360,029</u>

**19. POST-BALANCE SHEET EVENTS**

There were no events subsequent to the year end that would impact on or require disclosure in the financial statements or in the notes thereto.

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved by the Trustees on 27 May 2021 and signed on its behalf by

  
Seamus Taaffe  
Trustee

  
John O'German  
Trustee

**THE CANDLE COMMUNITY TRUST**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

## The Candle Community Trust

### The Candle Community Trust

#### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 1: DCYA BREAKDOWN

For the Year ending December 31st 2020

	TYF	UBU	ICT	Capital Grant	Youth Cafe	Total	2019
Income	66,728	66,728	1,750	15,974	-	151,179	156,007
Income TYF	4,750	-	-	-	-	4,750	-
B/f from 2019	700	-	-	-	628	1,328	2,623
c/f 2021	-	-	-	-	-	-	-
<b>Total Income</b>	<b>72,178</b>	<b>66,728</b>	<b>1,750</b>	<b>15,974</b>	<b>628</b>	<b>157,257</b>	<b>158,630</b>
<b>Payroll</b>							
Gross Wages plus Employers PRSI	52,272	54,304	-	-	-	106,576	101,551
General Programme Costs	2,971	1,434	-	-	628	5,033	1,773
Training Materials Workshops	45	241	-	-	-	286	754
Canteen & Household	570	1,039	-	-	-	1,609	2,976
Summer/Winter Programme	756	2,126	-	-	-	2,882	2,747
Protective Clothing	-	-	-	-	-	-	75
Safety Medical Security	1,191	272	-	-	-	1,463	1,182
Repair and Maintenance	1,523	2,555	-	-	-	4,078	4,903
Waste Management	160	89	-	-	-	249	776
Light and heat	1,272	877	-	-	-	2,148	2,875
Motor & Travel	81	60	-	-	-	140	390
Insurance	2,845	717	-	-	-	3,561	3,625
Printing and Stationery	891	410	-	-	-	1,301	1,251
Computer Costs	2,011	1,611	-	-	-	3,622	2,815
Advertising & Publicity	670	33	-	-	-	703	1,682
Admin Support	2,862	-	-	-	-	2,862	4,799
Staff Training/Development	571	240	-	-	-	811	1,601
Telephone	640	223	-	-	-	864	920
Audit & Accountancy	407	287	-	-	-	694	1,421
Professional Fees	267	-	-	-	-	267	-
Equipment	-	73	1,750	-	-	1,823	732
Bank Charges and Interest	65	70	-	-	-	136	114
Sundry Expenses	100	24	-	-	-	124	87
Capital Equipment	-	-	-	15,822	-	15,822	18,873
<b>Total Expenses</b>	<b>72,169</b>	<b>66,686</b>	<b>1,750</b>	<b>15,822</b>	<b>628</b>	<b>157,054</b>	<b>157,922</b>
<b>Excess/(Deficit)</b>	<b>9</b>	<b>41</b>	<b>-</b>	<b>152</b>	<b>-</b>	<b>203</b>	<b>708</b>

## The Candle Community Trust

### The Candle Community Trust

#### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 2: SUMMARY ACTIVITIES PER FINANCING SOURCE

For the Year ending December 31st 2020

	Probation	Therap. Space	CDYSB	Other	CDETB	Other	Total 2020	Total 2019
<b>Income</b>								
Probation Service	576,000	-	-	-	-	-	576,000	540,000
Probation Capital/Redevelopment	-	-	-	-	-	-	-	59,975
CDYSB	-	-	139,956	-	-	-	139,956	137,134
CDYSB Capital Grant	-	-	-	-	-	15,974	15,974	18,873
CD-ETB	-	-	-	-	22,954	-	22,954	9,963
TUSLA	-	82,188	-	-	-	-	82,188	35,000
BYS Local Drugs Task Force	-	10,000	-	-	-	-	10,000	25,000
Ballyfermot Chapelizon Partnership	-	23,600	-	-	-	-	23,600	-
WhatWorks	-	15,900	-	-	-	-	15,900	-
HSE	-	-	-	-	-	-	-	89,640
QCBI-2018 Project	-	-	-	-	-	-	-	19,600
Capital Donation	-	-	-	-	-	172,182	172,182	-
TS Donation	-	1,009	-	-	-	5,324	6,333	-
Donations	-	-	-	-	-	3,256	3,256	5,445
Bank Interest Received	-	-	-	-	-	23	23	23
Other	-	-	-	8,800	-	5,324	14,124	11,429
Grants b/f	-	100,700	1,328	-	(1,628)	6,663	107,063	22,982
Grants c/f	(3,644)	(141,641)	-	-	4,241	-	(141,044)	(108,691)
	572,356	91,756	141,284	8,800	25,567	208,746	1,048,509	866,373
<b>Expenditure</b>								
Gross Wages	348,074	4,574	95,903	390	4,740	-	453,680	445,826
Employer PRSI	38,222	468	10,673	43	512	-	49,918	48,039
Zurich Pensions	13,738	-	-	-	-	-	13,738	16,236
Irish Life Death & Disability	8,638	-	-	-	-	-	8,638	8,286
General Programme Costs	18,535	1,958	5,033	6,624	-	-	32,150	19,575
Training Materials Workshops	959	-	286	-	14,091	-	15,336	12,864
Canteen & Household	11,168	-	1,609	1,559	-	-	14,337	14,379
Summer/Winter Programme	9,398	-	2,882	-	-	-	12,280	14,033
Therapeutic Space	-	55,880	-	-	-	-	55,880	73,560
Community Resil. Supp.Hub	-	11,975	-	-	-	-	11,975	-
InterAgency training	-	15,904	-	-	-	-	15,904	-
Protective Clothing	-	-	-	-	-	-	-	300
Safety Medical Security	7,502	-	1,463	-	-	-	8,966	5,991
Repair and Maintenance	18,961	-	4,078	-	-	-	23,038	24,918
Waste Management	1,332	-	249	-	-	-	1,580	3,834
Light and heat	12,746	-	2,148	-	-	-	14,894	12,113
Motor & Travel	784	-	140	-	-	-	925	1,550
Insurance	19,359	-	3,561	-	-	-	22,920	19,316
Printing and Stationery	5,498	-	1,301	-	-	-	6,799	6,295
Computer Costs	17,693	-	3,622	-	-	-	21,315	13,820
Advertising & Publicity	3,796	-	703	-	-	-	4,500	8,458
Admin Support	15,028	-	2,862	-	-	-	17,890	23,100
Staff Training/Development	4,260	-	811	-	-	-	5,071	5,606
Telephone	3,459	364	864	-	250	-	4,937	3,631
Audit & Accountancy	5,108	-	694	-	-	-	5,802	6,089
Professional Fees	1,400	-	267	-	-	-	1,667	-
Equipment	5,356	557	1,823	-	5,949	-	13,686	1,771
Bank Charges and Interest	462	70	136	-	25	94	786	764
Sundry Expenses	598	-	124	-	-	-	722	443
Depreciation- Premises	-	-	-	-	-	48,495	48,495	48,524
Depreciation- Equipment	-	-	-	-	-	10,567	10,567	8,744
	572,073	91,750	141,233	8,617	25,566	59,156	898,395	848,065
<b>Surplus/(Deficit)</b>	<b>283</b>	<b>6</b>	<b>51</b>	<b>183</b>	<b>1</b>	<b>149,590</b>	<b>150,114</b>	<b>18,308</b>

The supplementary information does not form part of the audited financial statements