Registration number 320643

Blakestown Community Employment Project CLG
(A Company Limited by Guarantee and not having a Share Capital)

Directors' Report and Financial Statements

for the period ended 1 April 2025

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Directors and other information

Directors	David Mitchell Christina Bateman Maura Aspin Ann Gorman Geraldine Fox Keane
Secretary	Christina Bateman
Company number	320643
Registered office	Blakestown Community & Resource Centre, Blakestown way, Dublin 15
Accountants	Donal Ryan & Associates Chartered Certified Accountants & Statutory Auditor 34 Manor Street Dublin 7
Business address	Blakestown Community Centre Blakestown Dublin 15
Bankers	Permanent TSB Blanchardstown Dublin 15

Blakestown Community Employment Project CLG
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Directors' report
for the period ended 1 April 2025

The directors present their report and the accounts for the period ended 1 April 2025.

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

Change in Financial Reporting Framework
The financial statements have been prepared by Blakestown Community Employment Project CLG in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102").

Principal activities, Operating Review and Future Developments

The organisation is a company limited by guarantee, incorporated under the Companies Acts, 1963 to 2012 on 16 February 2000. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1.27).

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

Principal activity and business review
The company's objects and principal activities are:
-To administer a DSP Community Employment Scheme.

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

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Results for the year
The results for the period are set out on page 8.
Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the company, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory financial outcome.

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

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

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The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;

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

Directors of the Company

The names of the persons who at any time during the financial year were directors of the company are as follows:
David Mitchell
Christina Bateman
Maura Aspin
Ann Gorman
Geraldine Fox Keane

Christina Bateman held the position of company secretary for the duration of the financial year.

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

Accounting Records
The directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep proper books and records for the company. A number of measures have been taken by the directors to ensure compliance regarding proper accounting records with the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel and appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at the Registered Office.

Post Balance Sheet Events
There have been no significant events affecting the Charity since the financial year-end.

This report was approved by the Board on and signed on its behalf by
03/06/2025

Geraldine Fox Keane	**Christina Bateman**
Director	**Director**

Statement of Directors' responsibilities and declaration on unaudited financial statements

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

- 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

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Act 2014.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages to 16 :

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have prepared on the going concern basis on the grounds that the company will continue in business.

- The directors confirm that they have made available to Donal Ryan FCCA AITI , Donal Ryan & Associates , all the company's accounting records and provided all the information necessary for all the compilation of the financial statements.

- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the period ended 1st April 2025.

On behalf of the board

Geraldine Fox Keane	**Christina Bateman**	
Director	**Director**	**Date:** 03/06/2025

Blakestown Community Employment Project CLG
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Accountants' report to the Board of Directors on the financial statements of Blakestown Community Employment Project CLG

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled the financial statements of the company which comprise the balance sheet, the cash flow statement and the related notes from the books of account and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 Board of Directors for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the period ended 01/04/25 your duty to ensure that the company has kept proper books of accounts and to prepare financial statements that give a true and fair view under the Companies Act 2014. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the books of account or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Donal Ryan FCCA AITI
Donal Ryan & Associates
Chartered Certified Accountants & Statutory Auditor
03/06/2025

34 Manor Street
Dublin 7

Blakestown Community Employment Project CLG
(A Company Limited by Guarantee and not having a Share Capital)

Income and Expenditure Account
for the period ended 01/04/25

		Continuing operations	
		01/04/25	
	Notes	€	€
Income			
Department of Social Protection Funding	2	462,180	451,718
Expenditure			
Direct charitable expenditure		(462,180)	(451,718)
		(462,180)	(451,718)
Retained surplus for the period		-	-
Total comprehensive income for the year		-	-

The notes on pages 12 to 16 form an integral part of these financial statements.

Blakestown Community Employment Project CLG
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Balance sheet
as at 01/04/25

	Notes	01/04/25 €	€	€	€
Current assets					
Trade and other receivables	**6**	20,152		19,426	
Cash at bank and in hand		56,792		48,785	
		76,944		68,211	
Creditors: amounts falling due within one year	**7**	(76,944)		(68,211)	

We, as directors of Blakestown Community Employment Project CLG, state that:

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of Companies Act 2014.

(b) the company is availing itself of the exemption on the grounds that the conditions specified in Section 358 is complied with,

(c) no notice under subsection (1) of section 334 has in accordance with subsection (2) of that section been served on the company, and

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

The financial statements were approved by the Board on and signed on its behalf by

03/06/2025

Geraldine Fox Keane
Director

Christina Bateman
Director

Blakestown Community Employment Project CLG
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Statement of Changes in Funds
for the period ended 01/04/25

	General Funds €	Total €
At 01/04/24	-	-
At 01/04/25	-	-

The notes on pages 12 to 16 form an integral part of these financial statements.

Blakestown Community Employment Project CLG
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Statement of Cashflows
for the period ended 01/04/25

	Notes	01/04/25 2025 €	€	2024 €	€
Cashflow from operating activities					
Cash generated from operations	**8**		8,007		15,954
Net increase in cash in the period			8,007		15,954
Cash at bank and in hand less overdrafts at beginning of period			48,785		32,833
Cash at bank and in hand less overdrafts at end of period			56,792		48,785
Consisting of:					
Cash at bank and in hand			56,792		48,785

1. Statement of accounting policies

The significant accounting policies adopted by the Company are as follows:

1.1. Basis of preparation

The accounts have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

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

1.2. Government grants

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

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

1.3. Income Policy

Income consists of Government Funding (DSP) and other funds generated by voluntary activities. These are included in the financial statements when received at headquarters. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

1.4. Expenditure

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

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

1.5. Taxation

The company is a non-profit making organisation and does not have taxable surpluses subject to corporation tax for 2025.

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2. Income

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the Community Employment Programme (more commonly known as the 'CE Scheme').
The CE Scheme is designed to help people who are long-term unemployed (or otherwise disadvantaged) to get back to work by offering part-time and temporary placements in jobs based within local communities.

	2025 €	2024 €
Source of Funding		
State Funding (see below)	462,180	451,718

Grants and Other State Funding		€	€
Name of State Agency:	**Type of Funding:**		
DSP	Community Employment Scheme	462,180	451,718
		462,180	451,718

State Funding detailed below in compliance with DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

State Funding

Agency	DSP
Sponsoring Government Department	Department of Social Protection
Grant Programme	Community Employment Scheme
Deferred income b/fwd from 2024	€68,210
Fund accrued b/fwd from 2024	€(19,426)
Total grant received in the year	€467,672
Fund accrued at financial year end	€20,152
Fund deferred or due at financial year end	€(69,833)
Total grant taken to income in the year	€462,180
Expenditure in the year	€462,180
Term	Expired 5th April 2025
Received in period ended	05th April 2025
Capital Grant	Nil
Restriction on use	CE Scheme Staff, Admin and dev.

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3. Employees

Number of employees

The average monthly numbers of employees (including the directors) during the period were:	**2025**	**2024**
Supervisors	1	1
Participants	22	23
	23	24

Employment costs	**2025** €	**2024** €
Wages and salaries	441,441	430,917
Social welfare costs	6,861	6,400
	448,302	437,317

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

4. Directors of the Company

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

No members of the management committee received any remuneration during the year (5 April 2024 - Nil).

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (1 April 2024 - Nil).

5. Tax on profit on ordinary activities

The company has no liability to corporation tax as it is a government funded charitable organisation.

6. Debtors

	2025 €	**2024** €
DSP Funding Outstanding	20,152	19,426

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7. Creditors: amounts falling due within one year

	2025 €	2024 €
Other creditors		
DSP Advance	69,833	68,210
Taxation creditors		
PAYE	7,111	1
	76,944	68,211

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

	2025 €	2024 €
(Increase) in other debtors	(726)	1,647
Increase in other creditors	8,733	14,307
Net cash generated from operating activities	8,007	15,954

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	48,785	8,007	56,792
Net funds	48,785	8,007	56,792

10. Company Limited by Guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.27.

11. APB Ethical Standard - Provisions Available for Small Entities

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

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12. Accounting Periods

The current accounts are for a 12 month period ending 1 April 2025. The comparative accounts are for a full year.

13. Approval of financial statements

The financial statements were approved by the Board on 03/06/2025

Blakestown Community Employment Project CLG
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The following pages do not form part of the statutory accounts.

Blakestown Community Employment Project CLG
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Detailed income and expenditure account
for the period ended 1 April 2025

	2025		2024	
	€	€	€	€
Income				
DSP Income	462,180		451,718	
		462,180		451,718
Expenditure				
Wages and salaries	441,441		430,917	
Employer's PRSI contributions	6,861		6,400	
Staff training	3,753		3,395	
Insurance	3,360		3,360	
Cleaning	531		518	
Repairs and maintenance	302		261	
Uniforms	1,376		1,271	
Printing, postage and stationery	2,154		2,979	
Computer costs	529		564	
Travelling and entertainment	184		176	
Audit fee	1,500		1,500	
Bank charges	175		134	
General expenses	14		243	
		462,180		451,718
Surplus for the period		-		-