

Company Number: 595870

Scripture Union CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2019

HLB Ryan Limited
Chartered Accountants and Statutory Auditors
4th Floor
Harmony Court
Harmony Row
Dublin 2

Scripture Union CLG

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Scripture Union CLG

DIRECTORS AND OTHER INFORMATION

Directors	Nigel Locke Basil Good Dirk Johannes Patrick Van Der Flier Bruce Mullen Caith Commins Alison Gill
Company Secretary	Nigel Locke
Company Number	595870
Registered Office and Business Address	Unit 4 Idea House Kilarney Road Business Park Kilarney Road Bray
Auditors	HLB Ryan Limited Chartered Accountants and Statutory Auditors 4th Floor Harmony Court Harmony Row Dublin 2
Solicitors	Cormac O'Ceallaigh & Co Solicitors 388 North Circular Road, Phibsborough, Dublin 7

Scripture Union CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2019

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

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

Scripture Union Ireland worked directly with in excess of 10,000 children, young people and adults in 2019 through 17 Camps and Missions and many in-school retreats and residential retreats at Ovoca Manor supported by a dedicated team of over 200 Volunteers. Additionally in excess of 5000 people came to Ovoca Manor comprising 10,000 bed nights, including churches, youth clubs, scouting groups and pilgrimages. We continued to see growth in the mid-week School Retreats at Ovoca Manor with an increase to over 70 schools and approx. 2500 students. During 2019 the SU Resources team completed the majority of filming on our new film series NUA:Origins set to launch in 2020. Work continues on the project to complete it to a high standard and also on distribution plans and developing pilot projects.

During the latter part of 2019 Scripture Union underwent a comprehensive restructure as part of the implementation of our strategy, this involved the redefining of certain roles and amalgamation of different parts of our ministry under new departments. Some staff changes occurred during the year with the resignation of our camps administrator, our camps & missions manager and the retirement of our long serving general director who retired after 20 years with Scripture Union Ireland. As I moved from the role of team leader at Ovoca Manor to National Leader of SU Ireland the role of Head of Operations at Ovoca Manor has been created and filled.

The significant amount of ministry activity required considerable human resources and in 2019 we had a FTE staff numbers of 12 plus 4 casual cleaning staff, one paid caterer and PT instructors at Ovoca Manor as well as 2 Full Time Volunteer Interns and over 300 available Volunteers.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €69,306 (2018 - €(92,027)).

At the end of the financial year, the company has assets of €3,689,302 (2018 - €3,690,081) and liabilities of €181,705 (2018 - €251,790). The net assets of the company have increased by €69,306.

Directors and Secretary

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

Nigel Locke
Basil Good
Dirk Johannes Patrick Van Der Flier
Bruce Mullen
Caith Commins
Alison Gill

The secretary who served throughout the financial year was Nigel Locke.

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

Future Developments

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

Post Balance Sheet Events

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

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

The auditors, HLB Ryan Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Scripture Union CLG DIRECTORS' REPORT

for the financial year ended 31 December 2019

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 directors 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 directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 4 Idea House, Kilarney Road Business Park, Kilarney Road, Bray.

Signed on behalf of the board

Nigel Locke
Director

Basil Good
Director

Date: _____

Scripture Union CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

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

In so far as the directors are aware:

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

Signed on behalf of the board

Nigel Locke
Director

Basil Good
Director

Date: _____

INDEPENDENT AUDITOR'S REPORT

to the Members of Scripture Union CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Scripture Union CLG ('the company') for the financial year ended 31 December 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds 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", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Scripture Union CLG

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Derek Ryan

for and on behalf of

HLB RYAN LIMITED

Chartered Accountants and Statutory Auditors

4th Floor

Harmony Court

Harmony Row

Dublin 2

Date: _____

Scripture Union CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Scripture Union CLG

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Income		1,150,648	1,027,363
Expenditure		(1,074,330)	(1,110,585)
Surplus/(deficit) before interest		76,318	(83,222)
Interest receivable and similar income		-	42
Interest payable and similar expenses	7	(7,012)	(8,847)
Surplus/(deficit) before tax		69,306	(92,027)
Tax on surplus/(deficit)		-	-
Surplus/(deficit) for the financial year		69,306	(92,027)
Total comprehensive income		69,306	(92,027)

Approved by the board on _____ and signed on its behalf by:

Nigel Locke
Director

Basil Good
Director

Scripture Union CLG BALANCE SHEET

as at 31 December 2019

	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	9	3,614,466	3,646,015
Current Assets			
Debtors	10	7,839	7,839
Cash and cash equivalents		66,997	36,227
		74,836	44,066
Creditors: Amounts falling due within one year	11	(100,741)	(132,776)
Net Current Liabilities		(25,905)	(88,710)
Total Assets less Current Liabilities		3,588,561	3,557,305
Creditors			
Amounts falling due after more than one year	12	(80,964)	(119,014)
Net Assets		3,507,597	3,438,291
Reserves			
Capital reserves and funds		3,582,405	3,582,405
Income and expenditure account		(74,808)	(144,114)
Equity attributable to owners of the company		3,507,597	3,438,291

Approved by the board on _____ and signed on its behalf by:

Nigel Locke
Director

Basil Good
Director

Scripture Union CLG
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2019

	Retained deficit	Capital contribution reserve	Total
	€	€	€
At 1 January 2018	(52,087)	3,582,405	3,530,318
Deficit for the financial period	(92,027)	-	(92,027)
At 31 December 2018	(144,114)	3,582,405	3,438,291
Surplus for the financial year	69,306	-	69,306
At 31 December 2019	(74,808)	3,582,405	3,507,597

Scripture Union CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

1. GENERAL INFORMATION

Scripture Union CLG is a company limited by guarantee incorporated in the Republic of Ireland. Unit 4 Idea House, Killarney Road Business Park, Killarney Road, Bray, County Wicklow is the registered office, which is also the principal place of business of the company. Gareth Lynch was appointed as National Leader in August 2019 and took over from Jim Donnan in managing the daily operation of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

Income

Turnover is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Turnover comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Rental Income is recognised when the invoices are issued to the tenants.

Incomes from Donations, Gifts, Camps, NUA Project and other incomes are recognised when the funds have been lodged to the company's bank account.

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
Fixtures, fittings and equipment	-	12.5% Straight line

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

Investment properties

Investment property whose fair value can be measured reliably without undue cost or effort is measured at fair value with changes in fair value recognised in the Income and Expenditure Account. Revalued investment properties are not depreciated or amortised, unless the fair value cannot be measured reliably or without undue cost or effort.

Not depreciating or amortising property is a departure from the requirement of Company Law to provide depreciation on all fixed assets which have a limited useful life. However, these investment properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. If depreciation were to be provided it would be provided at a rate of 2% per annum on the revalued amount.

Scripture Union CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate.

Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Employee benefits

The company operates a PRSA (Personal Retirement Saving Account) to which it contributes on behalf of employees who opt to Join the PRSA. The assets of the scheme are held separately from those of the company in an independently administered fund.

3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 12 month period ended 31 December 2018.

4. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

5. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

6. OPERATING SURPLUS/(DEFICIT)	2019	2018
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible fixed assets	71,644	66,633
Auditor's remuneration		
- audit services	6,802	4,950
	<u><u> </u></u>	<u><u> </u></u>
7. INTEREST PAYABLE AND SIMILAR EXPENSES	2019	2018
	€	€
Interest	7,012	8,847
	<u><u> </u></u>	<u><u> </u></u>

8. EMPLOYEES

The average monthly number of employees, including directors, during the financial year 2019 was 322., (2018 - 325).

	2019	2018
	Number	Number
Casual Cleaning Staff	4	6
Caterer	1	1
Full time staff	9	10
Part time Instructors	2	2
Part time staff	4	4
Full Time Volunteer Interns	2	2
Volunteers	300	300
	<u><u> </u></u>	<u><u> </u></u>
	322	325
	<u><u> </u></u>	<u><u> </u></u>

Scripture Union CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Investment properties €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 January 2019	2,314,889	1,300,000	162,677	3,777,566
Additions	-	-	40,095	40,095
At 31 December 2019	<u>2,314,889</u>	<u>1,300,000</u>	<u>202,772</u>	<u>3,817,661</u>
Depreciation				
At 1 January 2019	92,596	-	38,955	131,551
Charge for the financial year	46,298	-	25,346	71,644
At 31 December 2019	<u>138,894</u>	<u>-</u>	<u>64,301</u>	<u>203,195</u>
Net book value				
At 31 December 2019	<u>2,175,995</u>	<u>1,300,000</u>	<u>138,471</u>	<u>3,614,466</u>
At 31 December 2018	<u>2,222,293</u>	<u>1,300,000</u>	<u>123,722</u>	<u>3,646,015</u>

The investment property of buildings at Talbot Street, Dublin 1 were valued by the directors at €1,300,000 on 29th August 2017.

10. DEBTORS	2019	2018
	€	€
Prepayments	<u>7,839</u>	<u>7,839</u>
11. CREDITORS	2019	2018
Amounts falling due within one year	€	€
Amounts owed to credit institutions	47,118	45,877
Trade creditors	14,652	12,334
Bills of exchange payable	2,030	2,030
Taxation	22,198	22,229
Accruals and deferred income:		
Pension accrual	(1,178)	(275)
Other accruals	15,921	50,581
	<u>100,741</u>	<u>132,776</u>

Scripture Union CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

12. CREDITORS	2019	2018
Amounts falling due after more than one year	€	€
Bank loan	80,964	119,014
Loans		
Repayable in one year or less, or on demand (Note 11)	47,118	45,877
Repayable between one and two years	45,062	45,061
Repayable between two and five years	35,902	73,953
	128,082	164,891

The Loan interest charged per Bank of Ireland is €4.81% Per annum.

Bank of Ireland has a fixed charge over the properties at Unit 9 & Unit 10 , Block B, Talbot Street, Dublin 1, this charge was created on 10 November 2017.

13. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

14. CAPITAL COMMITMENTS

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

15. POST-BALANCE SHEET EVENTS

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

16. APPROVAL OF FINANCIAL STATEMENTS

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

SCRIPTURE UNION CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

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

Scripture Union CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT

for the financial year ended 31 December 2019

	Schedule	2019 €	2018 €
Income			
Donations		165,595	165,968
Other Income		16,672	10,118
Hire of Premises - OM		266,506	244,453
Gift Income & Donations - OM		38,414	19,839
Other Income - OM		110,354	95,742
Ministry Income - Youth & Primary Schools		12,615	16,548
Rental Income & Service charges		281,338	268,198
Gifts Income - Youth & Primary Schools		4,774	6,200
Camps Income		110,419	112,952
Nua Film Project Gifts & Sales Income		43,418	87,345
Nua Origins		100,543	-
		<u>1,150,648</u>	<u>1,027,363</u>
Gross surplus Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(1,081,342)</u>	<u>(1,119,432)</u>
		69,306	(92,069)
Miscellaneous income	2	<u>-</u>	<u>42</u>
Net surplus/(deficit)		<u><u>69,306</u></u>	<u><u>(92,027)</u></u>

Scripture Union CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 31 December 2019

	2019 €	2018 €
Administration Expenses		
Wages and salaries	370,400	437,717
Social welfare costs	35,358	43,137
Employer contributions to the pension scheme	9,686	26,917
Staff training	2,610	1,960
Staff expenses	15,750	25,270
OM Relief Staff	23,902	16,096
Rent payable	17,589	15,369
Rates	18,789	18,233
Insurance	41,776	35,789
Computer bureau costs	13,226	10,108
Light and heat	41,410	52,637
Repairs and maintenance	32,230	47,599
Ministry Expenses	80,541	135,180
Ministry Expenses- Nua Origins	106,828	-
Printing, postage and stationery	5,897	8,396
Advertising	2,231	1,788
Telephone	7,346	6,304
Motor expenses	4,720	2,797
Legal and professional	-	615
Bank charges	3,373	3,125
OM Cooking and Linen Expenses	42,610	30,812
Other General OM Expenses	40,194	30,344
Management agent expenses	70,818	81,599
Waste Disposal & Waste treatment	8,600	7,210
Auditor's remuneration	6,802	4,950
Depreciation of tangible fixed assets	71,644	66,633
	<u>1,074,330</u>	<u>1,110,585</u>
Finance		
Bank interest paid	7,012	8,847
	<u>1,081,342</u>	<u>1,119,432</u>
Total Overheads		

Scripture Union CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2019

	2019	2018
	€	€
Miscellaneous Income		
Bank Interest	-	42
	<u> </u>	<u> </u>