

Clondalkin Community Recycling Initiative Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2022

Clondalkin Community Recycling Initiative Company Limited by Guarantee

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Clondalkin Community Recycling Initiative Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors	Cecil Johnston Guss O'Connell Dermot Maguire (Resigned 8 November 2022) Paul Smith Sorcha O'Brien Fionnghuala Ryan Paul Hernon (Appointed 19 September 2022)
Company Secretary	Cecil Johnston
Company Number	365139
Registered Office and Business Address	Unit 14/2 Crag Terrace, Oakfield Industrial Estate, Clondalkin, Dublin 22
Auditors	O'Gorman Brannigan Purtill & Co. Limited Certified Public Accountants and Registered Auditors 22 Bridge Street Ringsend Dublin 4 D04X6W4 Ireland
Bankers	A.I.B 45 Tower Road, Clondalkin Dublin 22
Solicitors	Eugene Smartt Solicitors Newlands Retail Centre, Newlands Cross, Clondalkin, Dublin 22.

Clondalkin Community Recycling Initiative Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity

The principal activity of the company during the period was the provision of a community recycling service and all ancillary activities.

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

Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(5,589) (2021 - €36,413).

Directors and Secretary

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

Cecil Johnston
Guss O'Connell
Dermot Maguire (Resigned 8 November 2022)
Paul Smith
Sorcha O'Brien
Fionnghuala Ryan
Paul Hernon (Appointed 19 September 2022)

The secretary who served throughout the financial year was Cecil Johnston.

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

Post Balance Sheet Events

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

Auditors

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

Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

Small Companies Exemptions

The company has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

Statement on Relevant Audit Information

So far as the directors 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 14/2 Crag Terrace, Oakfield Industrial Estate, Clondalkin, Dublin 22.

Signed on behalf of the board

Cecil Johnston
Director

23 May 2023

Guss O'Connell
Director

23 May 2023

Clondalkin Community Recycling Initiative Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- 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

Cecil Johnston
Director

23 May 2023

Guss O'Connell
Director

23 May 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Community Recycling Initiative Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Clondalkin Community Recycling Initiative Company Limited by Guarantee ('the company') for the financial year ended 31 December 2022 which comprise the Income Statement, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the 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", issued in the United Kingdom by the Financial Reporting Council, 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 2022 and of its loss 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 described below 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 the 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 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- 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
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Clondalkin Community Recycling Initiative Company Limited by Guarantee

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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

John O'Gorman

for and on behalf of

O'GORMAN BRANNIGAN PURTILL & CO. LIMITED

Certified Public Accountants and Registered Auditors

22 Bridge Street

Ringsend

Dublin 4

D04X6W4

Ireland

23 May 2023

Clondalkin Community Recycling Initiative Company Limited by Guarantee

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.

Clondalkin Community Recycling Initiative Company Limited by Guarantee

INCOME STATEMENT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Turnover		483,964	428,775
Gross profit		483,964	428,775
Administrative expenses		(694,870)	(637,652)
Other operating income		205,317	245,290
(Loss)/Profit before taxation		(5,589)	36,413
Tax on (loss)/profit		-	-
(Loss)/Profit for the financial year	11	(5,589)	36,413
Total comprehensive income		(5,589)	36,413

Clondalkin Community Recycling Initiative Company Limited by Guarantee

BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	5	28,517	49,624
Current Assets			
Debtors	6	60,178	32,127
Cash and cash equivalents		315,402	323,145
		375,580	355,272
Creditors: amounts falling due within one year	7	(113,575)	(95,499)
Net Current Assets		262,005	259,773
Total Assets less Current Liabilities		290,522	309,397
amounts falling due after more than one year	8	(26,574)	(39,860)
Net Assets		263,948	269,537
Reserves			
Retained earnings	11	263,948	269,537
Members' Funds		263,948	269,537

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 23 May 2023 and signed on its behalf by:

Cecil Johnston
Director

Guss O'Connell
Director

Clondalkin Community Recycling Initiative Company Limited by Guarantee

RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained earnings	Total
	€	€
At 1 January 2021	233,124	233,124
Surplus for the financial year	36,413	36,413
At 31 December 2021	269,537	269,537
Deficit for the financial year	(5,589)	(5,589)
At 31 December 2022	263,948	263,948

Clondalkin Community Recycling Initiative Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

Clondalkin Community Recycling Initiative is a company limited by guarantee, incorporated in the Republic of Ireland. The registered office of the company is Unit 14/2 Crag Terrace, Clondalkin Industrial Estate, Clondalkin, Dublin 22, 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.

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 financial year ended 31 December 2022 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

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

CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

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.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of Tangible fixed assets, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

Clondalkin Community Recycling Initiative Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Short leasehold property	-	15% Straight line on cost
Fixtures, fittings and equipment	-	25% Straight line on cost
Motor vehicles	-	25% Straight line on cost

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

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Trade and other creditors

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

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and pension plans.

(i) Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Taxation

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

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

3. Operating (deficit)/surplus	2022	2021
	€	€
Operating (deficit)/surplus is stated after charging/(crediting):		
Depreciation of tangible assets	22,919	22,466
Government grants received	(192,031)	(232,004)
Amortisation of Government grants	(13,286)	(13,286)
	=====	=====
4. Employees		

The average monthly number of employees, including directors, during the financial year was 19, (2021 - 21).

Clondalkin Community Recycling Initiative Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

5. Tangible assets

	Short leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost or Valuation				
At 1 January 2022	65,238	28,204	134,362	227,804
Additions	-	1,812	-	1,812
At 31 December 2022	65,238	30,016	134,362	229,616
Depreciation				
At 1 January 2022	65,238	27,062	85,880	178,180
Charge for the financial year	-	882	22,037	22,919
At 31 December 2022	65,238	27,944	107,917	201,099
Net book value				
At 31 December 2022	-	2,072	26,445	28,517
At 31 December 2021	-	1,142	48,482	49,624

6. Debtors

	2022 €	2021 €
Trade debtors	58,128	30,306
Prepayments	2,050	1,821
	60,178	32,127

7. Creditors

Amounts falling due within one year	2022 €	2021 €
Trade creditors	21,525	4,550
Taxation and social welfare	31,538	35,171
Other creditors	-	4,765
Accruals	3,835	21,013
Deferred Income	56,677	30,000
	113,575	95,499

8. Creditors

Amounts falling due after more than one year	2022 €	2021 €
Government grants	26,574	39,860

Clondalkin Community Recycling Initiative Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

9. STATE FUNDING (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

Funder	Department of Rural and Community Development
Programme	Community Services Programme
Term	12 Months
Total Fund awarded	€209,207.72
Fund taken to income in the period	€192,031.03
Cash received in the period	€209,207.72
Fund (Deferred) or due at period end	€17,176.69
Float in place	No
Purpose of Fund	Service Delivery
Capital Funds	Nil
Restriction on use	Funds may only be use for the purpose of the programme
Funder	Department of Rural and Community Development
Programme	Dormant Accounts Fund Social Enterprise Development - Rethink
Term	12 Months
Total Fund awarded	€30,000
Fund taken to income in the period	Nil
Cash received in the period	€30,000
Fund (Deferred) or due at period end	€30,000
Float in place	No
Purpose of Fund	Service Delivery
Capital Funds	Nil
Restriction on use	Funds may only be use for the purpose of the programme

10. 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 the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding € 2.

Clondalkin Community Recycling Initiative Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

11. Income Statement

	2022 €	2021 €
At 1 January 2022	269,537	233,124
(Deficit)/surplus for the financial year	(5,589)	36,413
At 31 December 2022	<u>263,948</u>	<u>269,537</u>

12. Capital commitments

There was no material capital commitments at the year-end.

13. Related party transactions

There were no related party transactions between any directors or close family members of Clondalkin Community Recycling Initiative Company Limited by Guarantee for the year ended 31st December 2022.

There were no related party transactions between any staff member or close family members of staff of Clondalkin Community Recycling Initiative Company Limited by Guarantee for the year ended 31st December 2022.

14. Post-Balance Sheet Events

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

15. Employee Benefits (Per Department of Finance Circular 13/2014)

Total Employee Benefits Salary Band	No of Employees	Total Employer Pension Contributions
< €60,000	18	
€60,000 - €69,999	1	€2,114.03
€70,000 - €79,999		
€80,000 - €89,999		
€90,000 - €99,999		

16. Reserves Policy

Clondalkin Community Recycling Initiative CLG T/A Recycle IT shall maintain a prudent reserve to cover at least 3 months trading. In addition to this it must endeavour to maintain sufficient funds to cover redundancies should the situation arise. Recycle IT will build up and maintain sufficient funds to fund capital investment as required, eg purchase of replacement vehicles and equipment.

This reserves policy has been approved by the Board of Clondalkin Community Recycling Initiative Company Limited by Guarantee

17. TAX CLEARANCE

Clondalkin Community Recycling Initiative Company Limited by Guarantee holds a current tax clearance certificate

18. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 23 May 2023.