Company registration number: 353477

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2019

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

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Beacon of Light Counselling Centre CLG
Company limited by guarantee

Directors and other information

Directors	Gerard Keegan Paul Kenny Sr. Carmel Earls Derek Hanway John Keenan Phil Garland Elaine Mc Goldrick Elizabeth Harrington
Secretary	Gerard Keegan
Company number	353477
Registered office	4-6 Collinstown Grove Clondalkin Dublin 22
Auditor	BKM Accountants Limited 46 Muckross Avenue Perrystown Dublin 12
Bankers	Permanent TSB Unit 19, Liffey Valley Shopping Centre Quarryvale Dublin 22

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report

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

Companies Act 2014

The Companies Act 2014 commenced on 1 June 2015 and on that date the company was converted to a private limited company by share under Parts 1-15 of the Act.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Gerard Keegan
Paul Kenny
Sr. Carmel Earls
Derek Hanway
John Keenan
Phil Garland
Elaine Mc Goldrick
Elizabeth Harrington

Principal activities

The principal activity of the company continued to be that of provision of low- cost agency-based counselling in the community.The year of 2019 was a good year for Beacon of Light Counselling Centre with a marginal increase in Funding. Our focus to service the needs of the people who came to us continued.

The Breakthrough programme was evaluated through NUIG with an SROI (Social Return on Investment), the report on this is due to be launched in mid-2020. The programme has gone from strength to strength in 2019 with a pilot programme launched with football with support from the FAI & Shamrock Rovers, a small evaluation was completed and the findings were very positive. BLCC received some wider publicity in the national press on our Breakthrough programme with a football match with the Oireachtas football team in Dec 2019.

The professional Counselling and the care of the clients remained a high priority. With grants received for counselling the core counselling team were offered a limited number of contract hours. All other counselling hours were volunteered. Twenty-nine counsellors provided counselling, the average number of sessions per week were three from the voluntary therapists and between five and ten per week from the core counselling team. All counsellors carry their own personal professional indemnity Insurance. All counsellors are required to have external 1:1 clinical supervision and also receive internal group supervision within Beacon of Light.

Beacon of Light Counselling Centre CLG obtains funding through TUSLA, Victims of Crime and Order of Saint Francis fund. Professional counselling continues to be provided at the cost appropriate to the circumstances of the clients.

The average number of counselling sessions per week in 2019 was 91. Counselling was provided for 562 clients, 392 adults and 149 children and 21 Families. The total number of counselling sessions provided was 4499. Beacon of Light Counselling Centre CLG is committed to continue this service in line with the needs of the local community.

Beacon of Light continues to work closely with the community it serves responding to the varying needs of the West Dublin Population. Beacon is committed to innovative and evidence informed outcomes for all its clients. Beacon of Light is informed by all its stakeholders and continues to be a model of excellence in its Clinical, GDPR and Corporate Governance operations.

Results and Dividends

The retained loss for the financial year amounted to € 23,860 (2018: Loss €4,937) and this was transferred to reserves at the year end.

Assets and liabilities and financial position

At the end of year the company has of assets of €88,305 (2018: €94,977) and liabilites of €35,680 (2018: €34,242). The net assets of the company have decreased during the year and the directors are satisfied with the level of retained reserves at the year-end.

Principal risks and uncertainties

In common with all companies operating in Ireland in thsi sector, the company is reliant on Government contributions and donations to enable it to continue to deliver current service levels.

Future developments

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

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors report (continued)

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at registered office.

Relevant audit information

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

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

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, BKM Accountants Limited will continue in office.

This report was approved by the board of directors on 28 February 2020 and signed on behalf of the board by:

Gerard Keegan
Director

Derek Hanway
Director

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

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

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

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

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

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

Independent auditor's report to the members of
Beacon of Light Counselling Centre CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Beacon of Light Counselling Centre CLG for the financial year ended 31 December 2019 which comprise the Profit and Loss Account, Balance Sheet, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its loss for the 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; and
- have been 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 section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard 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

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.

Independent auditor's report to the members of Beacon of Light Counselling Centre CLG (continued)

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 is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and 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 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.

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 the directors 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 the management either intends to liquidate the company or to cease operations, or have 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.

Independent auditor's report to the members of
Beacon of Light Counselling Centre CLG (continued)

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

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 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.

For and on behalf of
BKM Accountants Limited
Certified Public Accountants of Ireland
46 Muckross Avenue
Perrystown
Dublin 12

28 February 2020

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Profit and loss account
Financial year ended 31 December 2019

	Note	2019 €	2018 €
Turnover		229,817	240,103
Gross profit		229,817	240,103
Administrative expenses		(253,677)	(245,040)
Operating loss		(23,860)	(4,937)
(Loss)/profit before taxation	7	(23,860)	(4,937)
Tax on (loss)/profit		-	-
Loss for the financial year		(23,860)	(4,937)

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 14 to 19 form part of these financial statements.

Beacon of Light Counselling Centre CLG
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Balance sheet
As at 31 December 2019

	Note	2019 €	2019 €	2018 €	2018 €
Fixed assets					
Tangible assets	9	70,469		61,170	
			70,469		61,170
Current assets					
Debtors	10	683		683	
Cash at bank and in hand		17,153		33,124	
		17,836		33,807	
Creditors: amounts falling due within one year	11	(35,680)		(34,242)	
Net current liabilities			(17,844)		(435)
Total assets less current liabilities			52,625		60,735
Creditors: amounts falling due after more than one year	12		(15,750)		-
Net assets			36,875		60,735
Capital and reserves					
Profit and loss account			36,875		60,735
Members funds			36,875		60,735

These 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'.

The notes on pages 14 to 19 form part of these financial statements.

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet (continued)
As at 31 December 2019

These financial statements were approved by the board of directors on 28 February 2020 and signed on behalf of the board by:

Gerard Keegan
Director

Derek Hanway
Director

The notes on pages 14 to 19 form part of these financial statements.

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of changes in equity
Financial year ended 31 December 2019

	Profit and loss account	**Total**
	€	**€**
At 1 January 2018	65,672	65,672
Loss for the financial year	(4,937)	(4,937)
Total comprehensive income for the financial year	(4,937)	(4,937)
At 31 December 2018 and 1 January 2019	60,735	60,735
Loss for the financial year	(23,860)	(23,860)
Total comprehensive income for the financial year	(23,860)	(23,860)
At 31 December 2019	36,875	36,875

1. General information

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is 4-6 Collinstown Grove, Clondalkin, Dublin 22.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are 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.

Turnover

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

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

Tangible assets

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

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

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

Depreciation

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

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

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

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

Government grants
Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Cash and cash equivalents

Cash and cash equivalents, include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the Balance sheet.

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.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

4. Limited by guarantee

The Company is one limited by guarantee not having a share capital and consequently the liability of the members is limited subject to an undertaking by each member to contribute to the assets or liabilities of the Company on winding up such amounts as may be required not to exceed one euro (€1.00)

5. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2018: 4).

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	115,304	103,419
Social insurance costs	12,314	10,898
	127,618	114,317

6. Directors remuneration

No directors received any remuneration for their services during the year

7. (Loss)/profit before tax

(Loss)/profit is stated after charging/(crediting):

	2019	2018
	€	€
Depreciation of tangible assets	6,028	4,124
Reversal of impairment of tangible assets	(2,250)	-

8. Appropriations of profit and loss account

	2019	2018
	€	€
At the start of the financial year	60,735	65,672
Loss for the financial year	(23,860)	(4,937)
At the end of the financial year	36,875	60,735

9. Tangible assets

	Freehold property	Long leasehold property	Plant and machinery	Fixtures, fittings and equipment	**Total**
	€	€	€	€	**€**
Cost					
At 1 January 2019	82,741	85,192	22,781	21,344	212,058
Additions	-	-	-	15,327	15,327
At 31 December 2019	82,741	85,192	22,781	36,671	227,385
Depreciation					
At 1 January 2019	82,741	27,262	19,541	21,344	150,888
Charge for the financial year	-	3,408	717	1,903	6,028
At 31 December 2019	82,741	30,670	20,258	23,247	156,916
Carrying amount					
At 31 December 2019	-	54,522	2,523	13,424	70,469
At 31 December 2018	-	57,930	3,240	-	61,170

10. Debtors

	2019	2018
	€	€
Prepayments	683	683

11. Creditors: amounts falling due within one year

	2019	2018
	€	€
Amounts owed to credit institutions	9	-
Other creditors including tax and social insurance	13,826	8,365
Accruals	21,845	25,877
	35,680	34,242

12. Creditors: amounts falling due after more than one year

	2019	2018
	€	€
Deferred income	15,750	-

13. Approval of financial statements

The board of directors approved these financial statements for issue on 28 February 2020.

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

The following pages do not form part of the statutory accounts.

Beacon of Light Counselling Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account (continued)
Financial year ended 31 December 2019

	2019 €	2018 €
Turnover		
Counselling Services	53,385	46,423
Outreach	488	-
Dept of Health	10,000	28,000
Victims of Crime	17,000	17,000
Franciscan Missions	21,942	21,135
Tusla	106,720	106,720
Fundraising	4,020	-
Donations - Private	3,775	6,130
Donations - Corporate	-	9,201
Social Innovation Fund	10,987	5,494
SDCSP	1,500	-
	229,817	240,103
Gross profit	229,817	240,103
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries (excl. Employers PRSI)	(115,304)	(103,419)
Employer's PRSI contributions	(12,314)	(10,898)
Staff training	-	(120)
Rent payable	(660)	(660)
Insurance	(3,014)	(3,727)
Light and heat	(3,433)	(2,581)
Supervision Costs	(1,040)	(1,775)
Administration Costs	(6,183)	(5,431)
Building Maintenance	(5,333)	(6,706)
Household Costs	(65)	(1,597)
Breakthrough Program	(8,112)	(19,784)
Printing, postage and stationery	(1,542)	(1,161)
Telephone	(1,486)	(1,417)
IT Systems & Support	(4,672)	(6,153)
Travelling and Subsistence	(639)	(807)
Legal and professional	(2,125)	(369)
Counselling fees	(80,410)	(70,799)
Auditors remuneration	(2,669)	(2,485)
Bank charges	(698)	(377)
Subscriptions	(200)	(650)
Depreciation of tangible assets	(6,028)	(4,124)
Amortisation of Captial Grant of tangible assets	2,250	-
	(253,677)	(245,040)

Beacon of Light Counselling Centre CLG
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Detailed profit and loss account (continued)
Financial year ended 31 December 2019

	2019	2018
	€	€
Operating loss	(23,860)	(4,937)
Operating loss percentage	10.4%	2.1%
(Loss)/profit before taxation	(23,860)	(4,937)