

**Ballinrobe Family Resource Centre Company Limited by Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2023**

**KSi Faulkner Orr Limited**  
**Chartered Accountants and Statutory Audit Firm**  
**Behan House**  
**10 Lower Mount Street**  
**Dublin 2**  
**Ireland**

**Company Number: 366147**

# **Ballinrobe Family Resource Centre Company Limited by Guarantee**

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## **Ballinrobe Family Resource Centre Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION**

### **Directors**

Breege Dempsey  
John Dowling (Resigned 25 October 2023)  
Geraldine Bailey  
Milda Jemeljanova  
Gerard Butler  
Maureen Doherty  
Gemma Gannon  
Oisin Gannon  
Michelle Walsh (Appointed 27 September 2023)  
Sarah-Louise Russell (Appointed 27 September 2023)  
Insaf Ben Othmane Hamrouni (Appointed 27  
September 2023)

### **Company Secretary**

Gerard Butler

### **Company Number**

366147

### **Charity Number**

16828

### **Registered Office and Business Address**

Credit Union House  
Main Street  
Ballinrobe  
Co Mayo

### **Auditors**

KSí Faulkner Orr Limited  
Chartered Accountants and Statutory Audit Firm  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland

### **Bankers**

St. Colmans (Claremorris) Credit Union Ltd  
The Square  
Claremorris  
Co Mayo  
Ireland

Allied Irish Bank  
Main Street  
Ballinrobe  
Co Mayo  
Ireland

# Ballinrobe Family Resource Centre Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

### Principal Activity and Review of the Business

The principal activity of the company is to provide services, facilities and develop the community in the Ballinrobe area in Co. Mayo.

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

There has been no significant change in these activities during the financial year ended 31 December 2023.

### Financial Results

The surplus for the financial year after providing for depreciation amounted to €26,476 (2022 - €6,214).

At the end of the financial year, the company has assets of €354,337 (2022 - €377,833) and liabilities of €190,009 (2022 - €239,981). The net assets of the company have increased by €26,476.

### Directors and Secretary

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

Breege Dempsey  
John Dowling (Resigned 25 October 2023)  
Geraldine Bailey  
Milda Jemeljanova  
Gerard Butler  
Maureen Doherty  
Gemma Gannon  
Oisin Gannon  
Michelle Walsh (Appointed 27 September 2023)  
Sarah-Louise Russell (Appointed 27 September 2023)  
Insaf Ben Othmane Hamrouni (Appointed 27 September 2023)

The secretary who served throughout the financial year was Gerard Butler.

There were no changes in shareholdings between 31 December 2023 and the date of signing the financial statements.

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.

### Auditors

D.A. O'Sullivan Associates Limited resigned as auditors during the financial year and the directors appointed KSI Faulkner Orr Limited, (Chartered Accountants), to fill the vacancy.

### Principal Risks and Uncertainties

The Directors have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of donations and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The charity mitigates these risks as follows:

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

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and

# Ballinrobe Family Resource Centre Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2023  
projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

### Accounting Records

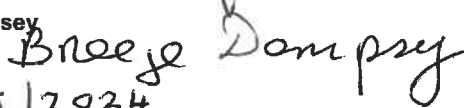
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Credit Union House, Main Street, Ballinrobe, Co Mayo.

### Signed on behalf of the board

Gemma Gannon  
Director



Breege Dempsey  
Director



Date: 15/5/2024

# Ballinrobe Family Resource Centre Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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:

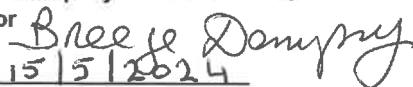
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the board

Gemma Gannon  
Director



Breege Dempsey  
Director



Date: 15/5/2024

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Ballinrobe Family Resource Centre Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Ballinrobe Family Resource Centre Company Limited by Guarantee ('the company') for the financial year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows 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 2023 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 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the 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 Ballinrobe Family Resource Centre 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 6, 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 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.

**Laura Fallon**

**for and on behalf of**

**KSI FAULKNER ORR LIMITED**

Chartered Accountants and Statutory Audit Firm

Behan House

10 Lower Mount Street

Dublin 2

Ireland

Date: 15/5/2024



# **Ballinrobe Family Resource Centre 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.

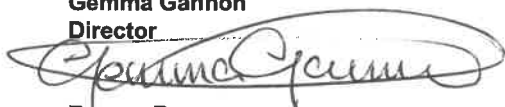
**Ballinrobe Family Resource Centre Company Limited by Guarantee**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2023

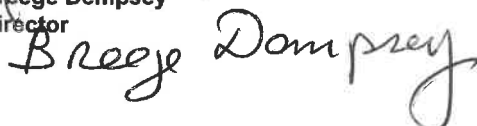
	Notes	2023 €	2022 €
Income		705,125	619,358
Expenditure		(678,649)	(613,144)
Surplus for the financial year		26,476	6,214
Total comprehensive income		26,476	6,214

Approved by the board on 15/5/2024 and signed on its behalf by:

Gemma Gannon  
Director



Breege Dempsey  
Director



# Ballinrobe Family Resource Centre Company Limited by Guarantee

## BALANCE SHEET

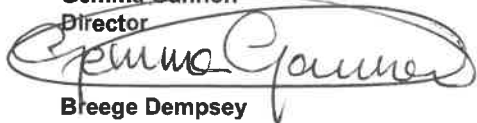
as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	7	109,066	139,114
<b>Current Assets</b>			
Debtors	8	3,510	5,177
Cash and cash equivalents		241,761	233,542
		245,271	238,719
<b>Creditors: amounts falling due within one year</b>	10	(108,529)	(144,371)
<b>Net Current Assets</b>		136,742	94,348
<b>Total Assets less Current Liabilities</b>		245,808	233,462
amounts falling due after more than one year	11	(81,480)	(95,610)
<b>Net Assets</b>		164,328	137,852
<b>Reserves</b>			
Income and expenditure account		164,328	137,852
<b>Equity attributable to owners of the company</b>		164,328	137,852

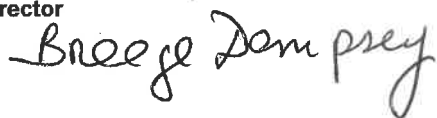
The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 15/5/2024 and signed on its behalf by:

Gemma Gannon  
Director



Breege Dempsey  
Director



**Ballinrobe Family Resource Centre Company Limited by Guarantee**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2023

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2022</b>	131,638	131,638
Surplus for the financial year	6,214	6,214
<b>At 31 December 2022</b>	137,852	137,852
Surplus for the financial year	26,476	26,476
<b>At 31 December 2023</b>	<b>164,328</b>	<b>164,328</b>

**Ballinrobe Family Resource Centre Company Limited by Guarantee****STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		26,476	6,214
Adjustments for:			
Depreciation		30,729	31,837
Surplus/deficit on disposal of tangible assets		-	(5,000)
Amortisation of government grants		(14,130)	(15,130)
		<u>43,075</u>	<u>17,921</u>
Movements in working capital:			
Movement in debtors		1,667	2,837
Movement in creditors		(35,842)	32,668
		<u>8,900</u>	<u>53,426</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(681)	(19,785)
Receipts from sales of tangible assets		-	5,000
		<u>(681)</u>	<u>(14,785)</u>
<b>Net increase in cash and cash equivalents</b>		<b>8,219</b>	<b>38,641</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>233,542</b>	<b>194,901</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>9</b>	<b>241,761</b>	<b>233,542</b>

# Ballinrobe Family Resource Centre Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. General Information

Ballinrobe Family Resource Centre Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 366147. The registered office of the company is Credit Union House, Main Street, Ballinrobe, Co Mayo which is also the principal place of business 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 financial year ended 31 December 2023 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

Income represents the total Government Grants receivable in the year ended 31 December 2023 and all donations and fundraising received during the period. Income consists of donations and other funds generated by voluntary activities. These are included in the financial statements when received at headquarters. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost.

#### 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:

Long leasehold property	-	5% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% 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.

#### 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.

## Ballinrobe Family Resource Centre Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### 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 operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 16828. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

#### Government grants

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

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

#### 3. 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.

#### 4. 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.

<b>5. Operating surplus</b>	<b>2023</b>	<b>2022</b>
	€	€
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	30,729	31,837
Surplus on disposal of tangible assets	-	(5,000)
Amortisation of Government grants	<b>(14,130)</b>	<b>(15,130)</b>

## Ballinrobe Family Resource Centre Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### 6. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2022 - 10).

	2023 Number	2022 Number
Family Support Worker	3	3
Administration/Core Staff	5	5
Other Project staff	2	2
	<u>10</u>	<u>10</u>

#### 7. Tangible assets

	Long leasehold property €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 1 January 2023	426,492	141,808	26,500	594,800
Additions	-	681	-	681
At 31 December 2023	<u>426,492</u>	<u>142,489</u>	<u>26,500</u>	<u>595,481</u>
<b>Depreciation</b>				
At 1 January 2023	307,110	133,276	15,300	455,686
Charge for the financial year	24,289	3,640	2,800	30,729
At 31 December 2023	<u>331,399</u>	<u>136,916</u>	<u>18,100</u>	<u>486,415</u>
<b>Net book value</b>				
At 31 December 2023	<u>95,093</u>	<u>5,573</u>	<u>8,400</u>	<u>109,066</u>
At 31 December 2022	<u>119,382</u>	<u>8,532</u>	<u>11,200</u>	<u>139,114</u>

#### 8. Debtors

	2023 €	2022 €
Other debtors	1,000	1,000
Taxation	7	7
Prepayments	2,503	4,170
	<u>3,510</u>	<u>5,177</u>

#### 9. Cash and cash equivalents

	2023 €	2022 €
Cash and bank balances	235,134	226,915
Cash equivalents	6,627	6,627
	<u>241,761</u>	<u>233,542</u>



## Ballinrobe Family Resource Centre Company Limited by Guarantee

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

<b>10. Creditors</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Taxation	8,239	5,719
Other creditors	93,234	125,308
Accruals	7,056	13,344
	<u>108,529</u>	<u>144,371</u>
<b>11. Creditors</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Government grants	81,480	95,610
	<u>81,480</u>	<u>95,610</u>

#### 12. 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 financial 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 € 2.

#### 13. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2023.

#### 14. Post-Balance Sheet Events

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

#### 15. Tusla Funding

##### Core Funding:

Ballinrobe Family Resource Centre CLG received €180,213 in the year ended 31 December 2023 from the TUSLA which is allocated to core funding expenses. €180,213 of these funds was allocated to the year ended 31 December 2023. There was no amount outstanding to Ballinrobe Family Resource Centre CLG at the 31 December 2023. The total expenditure for the year ended 31 December 2023 was €180,213.

##### Family Support Worker:

Ballinrobe Family Resource Centre CLG received €139,217 in the year ended 31 December 2023 from the TUSLA which is allocated to the expenses for the Family Support Worker. €139,217 of these funds was allocated to the year ended 31 December 2023. There was no amount outstanding to Ballinrobe Family Resource Centre CLG at the 31 December 2023. The total expenditure for the year ended 31 December 2023 was €145,804. The balance of TUSLA funds at 31 December 2023 is broken down as follows:

Balance of funds at 01 January 2023	€18,075
Tusla funds received in 2023	€139,217
Expenses in 2023	(€145,804)
Balance of Tusla funds at 31 December 2023	€11,488

Other Tusla funding received in the year was as follows:

1. Children and Young People's Services Committees (CYPSC) €15,000 received and recognised in income
2. Ukraine Response €3,000 received and €3,000 deferred to 2024
3. Prevention, Partnership and Family Support Programme €11,248 received and €11,000 deferred to 2024.

## **Ballinrobe Family Resource Centre Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

### **16. Pobal Funding**

During the year ended 31 December 2023, Ballinrobe Family Resource Centre CLG received €750 and €1,046 from Pobal. The funding approved for Ballinrobe Family Resource Centre CLG for the year ended 31 December 2023 was €1,796 from Pobal.

The funding received of €750 was in relation to the SAS Organisation Administration Payments. The purpose of this funding is for the Senior Alert Scheme. The funding received of €1,046 was in relation to support for energy costs.

Ballinrobe Family Resource Centre CLG did not receive any capital grant during the year ended 31 December 2023.

### **18. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 15/5/2024.

**BALLINROBE FAMILY RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**NOT COVERED BY THE AUDITORS REPORT**

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

**Ballinrobe Family Resource Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : OVERHEAD EXPENSES**  
for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Administration Expenses</b>		
Wages and salaries	316,452	285,175
Social welfare costs	32,928	29,171
Staff defined contribution pension costs	17,937	14,634
Rent payable	11,000	11,000
Insurance	10,611	8,555
Light and heat	19,829	11,706
Repairs and maintenance	8,622	16,039
Printing, postage and stationery	2,842	5,803
Telephone	7,675	8,255
Motor expenses	6,399	4,504
Travel and subsistence	21,316	19,061
Programme expenses	177,859	153,591
Legal and professional	(1,624)	9,739
Accountancy	6,663	1,476
Bank charges	1,172	1,059
General expenses	2,636	874
Subscriptions	1,913	-
Profits/losses on disposal of tangibles	-	(5,000)
Auditor's remuneration	3,690	5,665
Depreciation of tangible assets	30,729	31,837
	<u>678,649</u>	<u>613,144</u>

**Ballinrobe Family Resource Centre Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : MISCELLANEOUS INCOME**  
for the financial year ended 31 December 2023

	2023	2022
	€	€
<b>Miscellaneous Income</b>		
Amortisation of government grants	<u>14,130</u>	<u>15,130</u>