

Company Number: 332554

**Ballymote Family Resource Centre CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2022**

## **Ballymote Family Resource Centre CLG CONTENTS**

|   | <b>Page</b> |
|---|-------------|
| Directors and Other Information                             | 3           |
| Directors' Report   | 4 - 6       |
| Directors' Responsibilities Statement                       | 7           |
| Independent Auditor's Report                                | 8 - 9       |
| Appendix to the Independent Auditor's Report                | 10          |
| Income and Expenditure Account                              | 11          |
| Balance Sheet   | 12          |
| Statement of Changes in Equity                              | 13          |
| Statement of Cash Flows                                     | 14          |
| Notes to the Financial Statements                           | 15 - 17     |
| Supplementary Information on Income and Expenditure Account | 19          |

**Ballymote Family Resource Centre CLG**  
**DIRECTORS AND OTHER INFORMATION**

**Directors**

Anne KIELTY  
Carmel O'Hara (Resigned 20 September 2022)  
Marian Conboy  
Niamh Rogers  
Dara Clery  
Frank McDonagh  
Bernie Healy  
Conor Higgins (Appointed 20 September 2022)  
Margaret McCallig (Appointed 20 September 2022)  
Elaine Garrett (Appointed 31 January 2023)

**Company Secretary**

Dara Clery

**Company Number**

332554

**Charity Number**

CHY20044237

**Registered Office**

Wolfe Tone Street  
Ballymote  
Co. Sligo

**Auditors**

Burke & Associates  
Chartered Accountants & Registered Auditors  
45 Wine Street  
Sligo

**Bankers**

Bank of Ireland  
Stephen Street  
Co. Sligo

**Solicitors**

O'Connor Johnson Solicitors  
O'Connell Street  
Ballymote  
Co. Sligo

## **Ballymote Family Resource Centre CLG**

### **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 and Review of the Business**

The company operates a family resource centre in Ballymote, Co. Sligo.

The FRC provides a wide range of supports and services which support the individual, the family, and the wider community. Examples include:

- Counselling support & holistic therapies.
- Family access.
- We promote socialising through various groups we sponsor e.g., art group, crochet group, walking group.
- We offer help in a safe environment for families in difficulty.
- Information, advice and referral.
- Support to parents through parenting programmes such as Triple P, Parent & Toddler group, Family Welfare meetings.
- We target those in our community in danger of developing mental health issues to offer support and assistance.
- Interagency networking on issues of addiction, domestic violence, social inclusion, community initiatives, parenting, and integration of minority groups.
- Training and education programmes for targeted groups – long term unemployed, disability group, rural isolated members of the community both male and female. We offer these courses & other supports to help people get back to employment.
- We provide a sensory room for children with a disability.
- Meitheal.
- A Family Support Service.

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 2022.

#### **Financial Results**

The surplus/(deficit) for the financial year after providing for depreciation amounted to €5,238 (2021 - €(16,953)).

At the end of the financial year, the company has assets of €248,006 (2021 - €235,134) and liabilities of €24,481 (2021 - €16,847). The net assets of the company have increased by €5,238.

#### **Directors and Secretary**

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

Anne KIELTY  
Carmel O'Hara (Resigned 20 September 2022)  
Marian Conboy  
Niamh Rogers  
Dara Clery  
Frank McDonagh  
Bernie Healy  
Conor Higgins (Appointed 20 September 2022)  
Margaret McCallig (Appointed 20 September 2022)  
Elaine Garrett (Appointed 31 January 2023)

The secretary who served throughout the financial year was Dara Clery.

#### **Future Developments**

Ballymote FRC are hoping to move buildings in the future and extend the services of the company while ensuring the integrity of the center is maintained.

#### **Post Balance Sheet Events**

The Garda Vetting function will transfer to the Family Resource National Forum permanently in 2023 bringing an end to this income stream from 2023 onward.

#### **Auditors**

The auditors, Burke & Associates, (Chartered Accountants & Registered Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

#### **Board of Directors Biography**

## **Ballymote Family Resource Centre CLG DIRECTORS' REPORT**

for the financial year ended 31 December 2022

Marian Conboy is the present Chairperson since she took up the role in 2020. She is also a member of the Garda Vetting Group and Staff Liaison Sub-Group. Marian is a receptionist with Sligo Leader Partnership. She has a degree in Fine Art specialising in drawing, digital media and installation. Marian's interests include film, history and drawing and she has wide ranging experience and knowledge of working with different client, community and student groups.

Anne KIELTY is the current Treasurer and a member of the Garda Vetting Group and the Finance Sub Group. Anne joined the Board in 2012 and prior to this spent 3 years as a childcare worker in the Family Resource Centre. During her time she gained FETAC 5 and FETAC 6 in Childcare. Anne received her award in 2010.

Dara Clery is secretary, board member and member of the Garda Vetting Group and the Staff Liaison sub-group. Dara has lived in Ballymote for 9 years and has two children attending the local school. In the past she was a member of the board of management of the Gaelscoil in Sligo where she has worked since 2003 as a primary school teacher.

Carmel O'Hara is a board member and a member of the Finance Sub Group. Carmel has been engaging with Ballymote FRC for a number of years. She joined the board in 2018. Her academic training is in marketing, business and publishing. Her professional experience includes publishing, marketing administration and teaching. She is currently employed as a base and leader retention with the FRC and MSLETB in adult education as a tutor. Carmel invested a lot of time into building up a solid clientele for both the FRC and the ETB.

Niamh Rogers is a board member and sits on the Finance Sub Group and Staff Liaison Sub Group. Niamh worked in the civil service and is currently on a career break and working in the family business. Niamh is also on the Oversight Committee of the Ballymote Credit Union.

Frank McDonagh is a board member and sits on the Governance Sub Group. Frank works in hospitality in Ballymote and is a local to Ballymote. He has attended many events and courses in the FRC and has been part of the Ballymote FRC photography group.

Bernie Healy is a board member and a member of the Governance Sub Group. Bernie lives in Ballymote with her husband and three children. She works as a childminder in her own home since 2002. Bernie is also a volunteer with the Samaritans Sligo Branch and helps out with Ballymote Tidy Towns and is a member of the Ballymote Defibrillator group.

Conor Higgins is a board member and sits on the Governance Sub Group. Conor is local to the Ballymote area and has previously volunteered with GAA and Soccer coaching. Conor has a keen interest in policy and community development and is currently studying for a Masters in Social Justice and Public Policy.

Margaret McCallig is a board member and sits on the Governance Group and Finance Group. Margaret is a lecturer in Occupational Safety and Health at ATU. She also sits on the Board of directors of Spraoi Community Childcare, Keash National School and Keash Village Enhancement Committee. Margaret's interests are in the area of education, training and research, mental health, children and family support.

### **Attendance at Board Meetings**

There were of 8 meetings held during 2022. The attendance of each board member is as follows:

Anne KIELTY - 3/8 meetings  
Carmel O'Hara - 2/5 meetings  
Frank McDonagh - 8/8 meetings  
Marian Conboy - 8/8 meetings  
Niamh Rodgers - 7/8 meetings  
Dara Clery - 6/8 meetings  
Bernie Healy - 7/8 meetings  
Conor Higgins - 3/3 meetings  
Margaret McCallig - 3/3 meetings

### **Strategic objectives**

Our aim is to offer everybody, particularly those who experience disadvantage and marginalisation the opportunity to improve the functioning of the family unit and ultimately to fully realise their own potential through total involvement in the work and programmes of the Family Resource Centre.

- To ensure family support principles and practices remain at the core of the work of Ballymote Family Resource Centre
- Raise awareness on matters relating to poverty and social exclusion and to reach out particularly to isolated people who are not currently availing of supports.
- To actively encourage members of target groups to participate in a voluntary capacity in the work of the centre and to become involved in the running of the FRC.
- To facilitate training and education and to implement programmes agreed with target groups that meet their needs and assist them in taking an active role in society.
- To meet the needs of youth for meeting places and creative activities.

## **Ballymote Family Resource Centre CLG DIRECTORS' REPORT**

for the financial year ended 31 December 2022

- Provide support for people in the community who are distressed from health problems.
- To support families who are victims of domestic trauma.
- To support parents with family access provision.
- To provide support for women's self development in Ballymote area.
- To provide support for men's self-development in the Ballymote area and to encourage fathers to use the services of the FRC.
- To support young children in early development.
- To provide support and training for parents of children in all age groups.
- To promote the inclusion of Travellers in the Ballymote community.
- People who have been excluded due to their sexual orientation.
- To ensure the work of the Ballymote Family Resource Centre is reflective of all the community of Ballymote.
- The Family Resource Centre will network with other agencies, private, statutory and voluntary at local and national level to support the FRC in fulfilling their aims.
- That the internal management would be based on the principles of the programme and there will be regular reviews with the participants on the project.

### **Reserves**

#### **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 Wolfe Tone Street, Ballymote, Co. Sligo.

#### **Signed on behalf of the board**



**Anne Kielty**  
Director

**2 May 2023**



**Dara Clery**  
Director

**2 May 2023**

**Ballymote Family Resource Centre CLG**  
**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.

Signed on behalf of the board



\_\_\_\_\_  
Anne KIELTY  
Director

2 May 2023



\_\_\_\_\_  
Dara CLERY  
Director

2 May 2023

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Ballymote Family Resource Centre CLG**

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

#### **Opinion**

We have audited the financial statements of Ballymote Family Resource Centre CLG ('the company') for the financial year ended 31 December 2022 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 2022 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 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 Ballymote Family Resource Centre CLG**

### **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 7, 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.

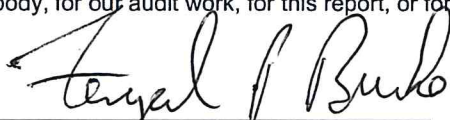
#### **Auditor's responsibilities for the audit of the financial statements**

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 10, 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.



**BURKE & ASSOCIATES**

Chartered Accountants & Registered Auditors  
45 Wine Street  
Sligo

**2 May 2023**

## **Ballymote Family Resource Centre CLG**

# **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

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

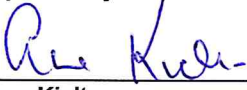
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

**Ballymote Family Resource Centre CLG**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

|  | Notes | 2022<br>€           | 2021<br>€              |
|--|-------|---------------------|------------------------|
| Income                                   |       | 262,964             | 231,649                |
| Expenditure                              |       | (257,726)           | (248,602)              |
| Surplus/(deficit) for the financial year |       | <u>5,238</u>        | <u>(16,953)</u>        |
| Total comprehensive income               |       | <u><u>5,238</u></u> | <u><u>(16,953)</u></u> |

Approved by the board on 2 May 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Anne Kielty  
Director

  
\_\_\_\_\_  
Dara Clery  
Director


**Ballymote Family Resource Centre CLG**  
**BALANCE SHEET**

as at 31 December 2022

|   | Notes | 2022<br>€ | 2021<br>€ |
|---|-------|-----------|-----------|
| <b>Fixed Assets</b>                                   |       |           |           |
| Tangible assets                                       | 6     | 11,863    | 17,666    |
| <b>Current Assets</b>                                 |       |           |           |
| Cash and cash equivalents                             |       | 236,143   | 217,468   |
| <b>Creditors: amounts falling due within one year</b> | 8     | (24,481)  | (16,847)  |
| <b>Net Current Assets</b>                             |       | 211,662   | 200,621   |
| <b>Total Assets less Current Liabilities</b>          |       | 223,525   | 218,287   |
| <b>Reserves</b>                                       |       |           |           |
| Income and expenditure account                        |       | 223,525   | 218,287   |
| <b>Equity attributable to owners of the company</b>   |       | 223,525   | 218,287   |

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 2 May 2023 and signed on its behalf by:

  
 \_\_\_\_\_  
 Anne Kielty  
 Director

  
 \_\_\_\_\_  
 Dara Clery  
 Director

**Ballymote Family Resource Centre CLG**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2022

|                                | <b>Retained<br/>surplus</b> | <b>Total</b>   |
|--------------------------------|-----------------------------|----------------|
|                                | <b>€</b>                    | <b>€</b>       |
| <b>At 1 January 2021</b>       | 235,240                     | 235,240        |
| Deficit for the financial year | (16,953)                    | (16,953)       |
| <b>At 31 December 2021</b>     | 218,287                     | 218,287        |
| Surplus for the financial year | 5,238                       | 5,238          |
| <b>At 31 December 2022</b>     | <b>223,525</b>              | <b>223,525</b> |

**Ballymote Family Resource Centre CLG**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2022

|   | Notes    | 2022<br>€      | 2021<br>€       |
|---|----------|----------------|-----------------|
| <b>Cash flows from operating activities</b>                     |          |                |                 |
| Surplus/(deficit) for the financial year                        |          | 5,238          | (16,953)        |
| Adjustments for:  |          |                |                 |
| Depreciation  |          | 5,803          | 5,803           |
|   |          | <u>11,041</u>  | <u>(11,150)</u> |
| Movements in working capital:                                   |          |                |                 |
| Movement in debtors   |          | -              | 324             |
| Movement in creditors   |          | 7,634          | 13,572          |
|   |          | <u>18,675</u>  | <u>2,746</u>    |
| <b>Cash flows from investing activities</b>                     |          |                |                 |
| Payments to acquire tangible assets                             |          | -              | (9,517)         |
|   |          | <u>18,675</u>  | <u>(6,771)</u>  |
| <b>Net increase/(decrease) in cash and cash equivalents</b>     |          | <b>18,675</b>  | <b>(6,771)</b>  |
| <b>Cash and cash equivalents at beginning of financial year</b> |          | <b>217,468</b> | <b>224,239</b>  |
|   |          | <u>217,468</u> | <u>217,468</u>  |
| <b>Cash and cash equivalents at end of financial year</b>       | <b>7</b> | <b>236,143</b> | <b>217,468</b>  |

# Ballymote Family Resource Centre CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. General Information

Ballymote Family Resource Centre CLG is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 332554. The registered office of the company is Wolfe Tone Street, Ballymote, Co. Sligo. 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 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.

#### 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:

|                       |   |                   |
|-----------------------|---|-------------------|
| Office equipment      | - | 25% Straight line |
| Fixtures and fittings | - | 15% Straight line |
| Building improvements | - | 10% 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 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

The company holds charitable status and is exempt from taxation.

### 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.

**Ballymote Family Resource Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

|           |  |                   |                     |
|-----------|--|-------------------|---------------------|
| <b>4.</b> | <b>Operating surplus/(deficit)</b>   | <b>2022</b>       | 2021                |
|           |  | €                 | €                   |
|           | <b>Operating surplus/(deficit) is stated after charging:</b>   |                   |                     |
|           | Depreciation of tangible assets  | <b>5,803</b>      | 5,803               |
|           |  | <u>          </u> | <u>          </u>   |
| <b>5.</b> | <b>Employees</b>   |                   |                     |
|           | The average monthly number of employees, including directors, during the financial year was 5, (2021 - 6).   |                   |                     |
|           |  | <b>2022</b>       | 2021                |
|           |  | <b>Number</b>     | Number              |
|           | Employees  | <b>5</b>          | 6                   |
|           |  | <u>          </u> | <u>          </u>   |
| <b>6.</b> | <b>Tangible assets</b>   |                   |                     |
|           |  | <b>Office</b>     | <b>Fixtures and</b> |
|           |  | <b>equipment</b>  | <b>fittings</b>     |
|           |  |                   | <b>improvement</b>  |
|           |  |                   | <b>s</b>            |
|           |  | <b>€</b>          | <b>€</b>            |
|           | <b>Cost</b>  | <b>€</b>          | <b>€</b>            |
|           | At 1 January 2022  | 74,592            | 85,876              |
|           |  | <u>          </u> | <u>          </u>   |
|           | At 31 December 2022  | 74,592            | 85,876              |
|           |  | <u>          </u> | <u>          </u>   |
|           | <b>Depreciation</b>  |                   |                     |
|           | At 1 January 2022  | 61,614            | 85,876              |
|           | Charge for the financial year  | 5,133             | -                   |
|           |  | <u>          </u> | <u>          </u>   |
|           | At 31 December 2022  | 66,747            | 85,876              |
|           |  | <u>          </u> | <u>          </u>   |
|           | <b>Net book value</b>  |                   |                     |
|           | At 31 December 2022  | <b>7,845</b>      | <b>-</b>            |
|           |  | <u>          </u> | <u>          </u>   |
|           | At 31 December 2021  | 12,978            | -                   |
|           |  | <u>          </u> | <u>          </u>   |
| <b>7.</b> | <b>Cash and cash equivalents</b>   | <b>2022</b>       | 2021                |
|           |  | €                 | €                   |
|           | Cash and bank balances   | <b>236,143</b>    | 217,468             |
|           |  | <u>          </u> | <u>          </u>   |
| <b>8.</b> | <b>Creditors</b>   | <b>2022</b>       | 2021                |
|           | <b>Amounts falling due within one year</b>   | €                 | €                   |
|           | Trade creditors  | 937               | -                   |
|           | Taxation   | 3,486             | 2,428               |
|           | Accruals   | 2,340             | 2,340               |
|           | Deferred Income  | 17,718            | 12,079              |
|           |  | <u>          </u> | <u>          </u>   |
|           |  | <b>24,481</b>     | 16,847              |
|           |  | <u>          </u> | <u>          </u>   |
| <b>9.</b> | <b>Status</b>  |                   |                     |
|           | 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 € 1. |                   |                     |



**Ballymote Family Resource Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

**10. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2022.

**11. Post-Balance Sheet Events**

The Garda Vetting function will transfer to the Family Resource National Forum permanently in 2023 bringing an end to this income stream from 2023 onward.

**12. Tusla grant income**

The following is a breakdown of grant income received in the year:

|                       | 2022<br>€      | 2021<br>€      |
|-----------------------|----------------|----------------|
| Core                  | 147,011        | 130,668        |
| Garda Vetting         | 50,606         | 45,000         |
| Family Support        | 31,099         | 29,950         |
| Counselling           | 4,160          | 4,000          |
| Dormant accounts      | 8,264          | 7,055          |
| Less deferred income  | (17,718)       | (12,079)       |
| CYPSC Healthy Ireland | 5,500          | -              |
| Once off              | -              | 10,794         |
|                       | <u>228,922</u> | <u>215,388</u> |

**13. Other grants**

|                         | 2022<br>€     | 2021<br>€    |
|-------------------------|---------------|--------------|
| National Lottery        | -             | 5,800        |
| The Wheel               | 500           | 1,766        |
| Parent Toddler          | 1,200         | -            |
| MSLETB                  | 1,180         | -            |
| CYPSC Ukraine           | 400           | -            |
| PPN Ukraine             | 1,500         | -            |
| Leader SICAP            | 1,296         | -            |
| Recovery and Resilience | 5,910         | -            |
| HSE National Lottery    | 3,850         | -            |
|                         | <u>15,836</u> | <u>7,566</u> |

**14. Reserves**

The following is a breakdown of reserves at year end:

|                               | Restricted<br>€ | Unrestricted<br>€ | Total<br>€     |
|-------------------------------|-----------------|-------------------|----------------|
| Opening balance at 01.01.2022 | 196,458         | 21,829            | 218,287        |
| 2022 increase in reserves     | 188             | 5,050             | 5,238          |
| Adjustment                    | (23,000)        | 23,000            | -              |
| Closing balance at 31.12.2022 | <u>173,646</u>  | <u>49,879</u>     | <u>223,525</u> |

An adjustment to the allocation of restricted and unrestricted reserves has being made in the year ended 31st December 2022 to give a truer reflection of the company's reserves position at that date.

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 2 May 2023.

**BALLYMOTE FAMILY RESOURCE CENTRE CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE AUDITORS REPORT**

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

**Ballymote Family Resource Centre CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

|  | 2022           | 2021            |
|--|----------------|-----------------|
|  | €              | €               |
| <b>Income</b>                            |                |                 |
| Rent receivable                          | 8,183          | 2,727           |
| Other income                             | 10,023         | 5,968           |
| Government and other grant income        | 244,758        | 222,954         |
|  | <u>262,964</u> | <u>231,649</u>  |
| <b>Expenditure</b>                       |                |                 |
| Wages and salaries                       | 134,994        | 112,744         |
| Social welfare costs                     | 15,000         | 32,275          |
| Staff defined contribution pension costs | 12,712         | 9,377           |
| Staff training                           | 1,765          | 80              |
| Tutors                                   | 4,950          | 6,850           |
| Counselling and play therapy fees        | 23,150         | 16,280          |
| Equipment for groups                     | 2,527          | 5,185           |
| Rent payable                             | 14,402         | 14,402          |
| Rates                                    | 507            | 71              |
| Insurance                                | 2,154          | 1,905           |
| Light and heat                           | 11,991         | 8,847           |
| Repairs and maintenance                  | 2,703          | 2,755           |
| Building improvements                    | 4,507          | 8,477           |
| Covid and cleaning costs                 | 1,539          | 4,372           |
| Printing, postage and stationery         | 4,272          | 4,160           |
| Advertising                              | 999            | -               |
| Canteen costs                            | 700            | -               |
| Telephone                                | 3,706          | 3,552           |
| Computer costs                           | 1,015          | 2,965           |
| Motor expenses                           | 1,495          | 2,831           |
| Legal and professional                   | 1,624          | 2,745           |
| Bank charges                             | 374            | 292             |
| General expenses                         | 2,375          | (3)             |
| Subscriptions                            | 105            | 300             |
| Auditor's remuneration                   | 2,357          | 2,337           |
| Depreciation                             | 5,803          | 5,803           |
|  | <u>257,726</u> | <u>248,602</u>  |
| <b>Net surplus/(deficit)</b>             | <u>5,238</u>   | <u>(16,953)</u> |

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

**FINANCIAL STATEMENTS YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**APPENDIX 1**

**TUSLA CORE FUNDING INCOME AND EXPENDITURE ACCOUNT**

|                                | €       | 2022<br>€ |
|--------------------------------|---------|-----------|
| Income                         |         | 135,895   |
| Expenditure:                   |         |           |
| Wages                          | 93,815  |           |
| Light and heat                 | 9,581   |           |
| Water rates                    | 74      |           |
| General services               | 1,002   |           |
| Sundry                         | 34      |           |
| Insurance                      | 1,971   |           |
| Phone and broadband            | 2,240   |           |
| Stationery and office expenses | 2,580   |           |
| Postage                        | 40      |           |
| Bank charges                   | 72      |           |
| Canteen costs                  | 612     |           |
| Repairs and maintenance        | 1,439   |           |
| Audit fee                      | 2,121   |           |
| Training costs                 | 560     |           |
| Refuse charges                 | 332     |           |
| Security                       | 1,264   |           |
| Software costs                 | 1,015   |           |
| Cleaning                       | 895     |           |
| Travel                         | 415     |           |
| Rent                           | 14,402  |           |
| Total expenses                 | 134,464 | 134,464   |
| Surplus                        |         | 1,431     |

Deferred funding from 2021 of €11,116 was spent in total on Counselling Play Therapy and Youth Services.

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

**FINANCIAL STATEMENTS YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**APPENDIX 2**

**CORE FUNDING – TUSLA SUMMARY**

|                   | €      | 2022<br>€               |
|-------------------|--------|-------------------------|
| Income            |        | 135,895                 |
| Expenses:         |        |                         |
| Salaries          | 93,815 |                         |
| Operational Costs | 40,234 |                         |
| Travel            | 415    |                         |
| Total expenditure | —————  | 134,464                 |
| Surplus           |        | —————<br>1,431<br>===== |

*Underspend from 2022 of €1,431 approved for use in 2023 and shown as deferred income at 31.12.2022.*

**GARDA VETTING SERVICE**

|                   | €      | 2022<br>€               |
|-------------------|--------|-------------------------|
| Income            |        | 49,643                  |
| Expenses:         |        |                         |
| Salaries          | 34,293 |                         |
| Operational Costs | 12,644 |                         |
| Total expenditure | —————  | 46,937                  |
| Surplus           |        | —————<br>2,706<br>===== |

*Excludes underspend of €963 from 2021 approved for use in 2022. €3,669 shown as deferred income at 31.12.2022.*

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

**FINANCIAL STATEMENTS YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**APPENDIX 2 CONTD...**

**FAMILY SUPPORT CENTRE**

|                      | €      | 2022<br>€                          |
|----------------------|--------|------------------------------------|
| Income               |        | 31,098                             |
| Expenses:            |        |                                    |
| Salaries             | 26,360 |                                    |
| Project costs/travel | 2,690  |                                    |
| Total expenditure    | <hr/>  | 29,050                             |
| Surplus              |        | <hr/> <u>2,048</u><br><u>=====</u> |

*Underspend from 2022 of €2,048 approved for use in 2023 and shown as deferred income at 31.12.2022.*

**TUSLA COUNSELLING SERVICE**

|                   | €     | 2022<br>€                      |
|-------------------|-------|--------------------------------|
| Income            |       | 4,160                          |
| Expenses:         |       |                                |
| Project costs     | 4,160 |                                |
| Total expenditure | <hr/> | 4,160                          |
| Surplus           |       | <hr/> <u>-</u><br><u>=====</u> |

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

**FINANCIAL STATEMENTS YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**APPENDIX 2 CONTD...**

**DORMANT ACCOUNT**

|                   | €     | 2022<br>€  |
|-------------------|-------|------------|
| Income            |       | 8,264      |
| Expenses:         |       |            |
| Project costs     | 8,264 |            |
| Total expenditure | ————— | 8,264      |
| Surplus           |       | —————<br>- |
|                   |       | =====      |

**CREATIVE PLAY**

|                   | €     | 2022<br>€      |
|-------------------|-------|----------------|
| Income            |       | 5,500          |
| Expenses:         |       |                |
| Project costs     | 839   |                |
| Total expenditure | ————— | 839            |
| Surplus           |       | —————<br>4,661 |
|                   |       | =====          |

*Underspend from 2022 of €4,661 shown as deferred income at 31.12.2022.*