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**Mohill Family Support Centre CLG**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

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**Moran McNamara**  
**Certified Public Accountants and Statutory Auditors**  
**North West Business & Technology Park**  
**Castlecarra Road**  
**Carrick on Shannon**  
**Co. Leitrim**  
**N41 T2W6**

**Company Number: 357428**  
**Charity Number: CHY 14784**  
**Charities Regulatory Authority Number: 20049126**

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**REFERENCE AND ADMINISTRATIVE INFORMATION**

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**Directors**

Gabrielle Donoghue

Eileen Boyle

Michael Wall

Caroline Kearney

Hazel Humphrys

Karen McPartland

Cathriona Charles

**Company Secretary**

Karen McPartland

Gabrielle Donoghue

**Charity Number**

CHY 14784

**Charities Regulatory Authority Number**

20049126

**Company Number**

357428

**Registered Office**

Canon Donohue Memorial Hall

Upper Main Street

Mohill

Co Leitrim

N41 Y2F5

**Principal Address**

Canon Donohoe Memorial Hall

Upper Main Street

Mohill

Co Leitrim

N41Y2F5

**Auditors**

Moran McNamara

Certified Public Accountants and Statutory Auditors

North West Business & Technology Park

Castlecarra Road

Carrick on Shannon

Co. Leitrim

N41 T2W6

**Bankers**

Bank of Ireland

Mohill

Co Leitrim

**Solicitors**

Gerard M Kilranes Solicitors

Hyde Street

Mohill

Co Leitrim

# Mohill Family Support Centre CLG

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Mohill Family Support Centre CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

### Mission, Objectives and Strategy

#### Mission Statement

The main object for which the Company is established is: To establish, promote and operate a community family support centre in the Mohill area in the County of Leitrim, which will serve people in the Mohill area and will also serve people in the South Leitrim areas of Ballinamore and Carrigallen.

#### Objectives

To adopt a community development approach to empower children and families to break out of the cycles of disadvantage they are faced with, to address the needs of children in an integrated way which also considers the needs of parents, families and communities, and to improve the quality of childcare in the community.

To facilitate and encourage parents and other adults to identify and meet their own needs; to join groups in their own communities, and to undertake education, training and the like.

To encourage active parental involvement in the project.

To provide employment and training opportunities for local women who are skilled carers of children but have not had access to professional training; to provide opportunities for men and women experiencing long-term unemployment to return to education, training and work.

#### Strategy

Mohill Family Support Centre CLG have a 3-year strategic plan in place for the company covering the years 2022 to 2025. The plan outlines the key areas of work for the organisation is to ensure the families, children, young people and individuals of Mohill, Carrigallen and Ballinamore are:

- Connected, respected and contributing to their world
- Integrated in their communities with access to community facilities
- Active, healthy, physical and mentally well
- Achieving full potential in all areas of learning and development
- Safe and protected from harm
- Economically secure with opportunities

The strategic plan for Mohill FSC broadly outlines the goals and objectives on how this work will be developed, implemented and delivered to the communities the centre serves.

The company measures the effectiveness of its work through a set of key performance indicators as follows:

- Active and healthy, physical & mental wellbeing by improved engagement in our wellbeing events
- People better able to look after and improve their own health and wellbeing
- Achieving full potential in all areas of learning and development by the increase of people attending and completing skills-based training or education
- Increase in number of children/ young people /individuals / families attending our services
- More availability and take up of adult, youth and children therapeutic services
- Increased awareness in general community around children's safety, domestic violence and elder abuse
- More opportunities for people to gain employment and economic security
- More effective co-ordination and referral amongst service providers responding to family needs
- Connected and respected and contributing to their world by increased representation of community members on local voluntary committees
- Greater contact and involvement in initiatives targeting community engagement by integrated communities and provision of community facilities
- Increase in target group members using facilities and engaging in all activities by room hire and usage rates

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# Mohill Family Support Centre CLG

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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### Structure, Governance and Management

#### Structure

The company is a charity and does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its constitution and managed by a Board of Directors. The constitution has since been updated to comply with Companies Act 2014.

Mohill Family Support Centre CLG has a board of directors and had up to seven members in 2022. At present the Committee has seven members from a variety of professional backgrounds relevant to the work of the charity.

#### Governance

Mohill Family Support Centre CLG is committed to maintaining the highest standards of corporate governance.

Our Board of Directors comprises of seven directors at present with backgrounds in governance, business, finance, management, human resources, volunteering, social inclusion and childcare and health. The key management personnel are the directors of the company and they perform their duties on a voluntary basis without being paid remuneration.

The board meets a minimum of ten times per year and has its AGM in October each year. It has overall responsibility to ensure that the governance of the organisation is in line with best practice and that all operational functions meet all requirements under current legislation, charitable and company law, and health and safety standards.

The company is in compliance with the Charities Code of Governance and has met all its filing requirements with the Charity's Regulator.

#### Management

The directors of the company employ a manager to oversee the day to day and operational running of the company. The employees of the company report to the manager and the manager will report to the varying subgroups and to the directors of the company at the monthly meetings. If there is an emergency the manager will liaise with the chairperson and if needs be an emergency meeting will be held.

#### Review of Activities, Achievements and Performance

The company throughout 2022 continued to support the communities we serve and as we were deemed an essential service, we continued to work in innovative ways. Our profile was raised on social media platforms which created more awareness of the work that the centre completes.

The company is operating again at full capacity and establishing new groups for children and young people. As a Centre we obtained €30,000 from the Community Foundation of Ireland through the toy show appeal to extend our therapeutic services and to support families living in Direct Provision.

#### Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

#### Financial Results

At the end of the financial year the charity has assets of €241,542 (2021 - €167,776) and liabilities of €110,265 (2021 - €45,304). The net assets of the charity have increased by €8,805.

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# Mohill Family Support Centre CLG

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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### Principal Risks and Uncertainties

The directors are closely monitoring the uncertainties associated with the current situation to the war in Ukraine. The initial impact and risks at present are the rising price of energy costs on the company. The company has anchored small pockets of funding to deal with the increase and have priced around for the best deals for energy providers. The company's energy bills have increased twofold in comparison to three years ago. The retention of staff is another risk to the company and the directors are trying to manage this in the best way possible however when employees secure employment elsewhere the recruitment process is very long. The company may have to advertise the post three times before the suitable candidate is recruited. This has an impact on other employees trying to back fill their posts. The overall impact of the war in Ukraine may still present risks which the directors cannot quantify at the time of the approval of the financial statements but the directors are confident they have funding and income to meet the future objectives of the company as they arise. The directors also anchor funding from other agencies to implement projects which are not funded under the core funding streams.

### Directors and Secretary

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

Gabrielle Donoghue  
Eileen Boyle  
Michael Wall  
Caroline Kearney  
Hazel Humphrys  
Karen McPartland  
Cathriona Charles

The secretaries who served during the financial year were;

Karen McPartland  
Gabrielle Donoghue

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Mohill Family Support Centre CLG subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### Auditors

The auditors, Moran McNamara, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

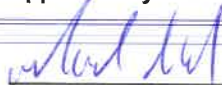
### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

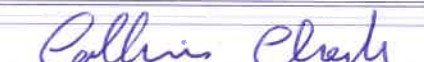
### Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Canon Donohue Memorial Hall, Upper Main Street, Mohill, Co Leitrim, N41 Y2F5.

Approved by the Board of Directors on 31 March 2023 and signed on its behalf by:



Michael Wall  
Director



Cathriona Charles  
Director



## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2022

The directors are responsible for preparing 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 charity as at the financial year end date and of the net income or expenditure of the charity 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 apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 charity will continue in operation.

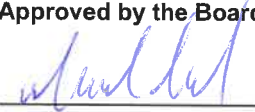
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

In so far as the directors are aware:

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

**Approved by the Board of Directors on 31 March 2023 and signed on its behalf by:**

  
\_\_\_\_\_  
**Michael Wall**  
Director

  
\_\_\_\_\_  
**Cathriona Charles**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Mohill Family Support Centre CLG**

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

#### **Opinion**

We have audited the charity financial statements of Mohill Family Support Centre CLG for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 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 charity'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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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 charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.



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## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Mohill Family Support Centre CLG**

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 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 charity'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 charity or to cease operations, or has no realistic alternative but to do so.

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

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <[www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)> The description forms part of our Auditor's Report.

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Declan McNamara FCCA**

**for and on behalf of**

**MORAN MCNAMARA**

Certified Public Accountants and Statutory Auditors

North West Business & Technology Park

Castlecarra Road

Carrick on Shannon

Co. Leitrim

N41 T2W6

**31 March 2023**

# Mohill Family Support Centre CLG

## STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds		Funds	Funds	
	Notes	2022	2022	2022	2021	2021	2021
		€	€	€	€	€	€
<b>Income</b>							
Donations and legacies	6.1	1,134	-	1,134	2,063	-	2,063
Charitable activities							
- Grants from governments	6.2	3,924	291,379	295,303	1,270	258,339	259,609
and other co-funders							
Other income	6.3	32,695	11,333	44,028	20,443	14,465	34,908
<b>Total income</b>		<b>37,753</b>	<b>302,712</b>	<b>340,465</b>	<b>23,776</b>	<b>272,804</b>	<b>296,580</b>
<b>Expenditure</b>							
Charitable activities	7.1	3,924	299,017	302,941	-	268,484	268,484
Other expenditure	7.2	24,158	4,561	28,719	20,419	5,930	26,349
<b>Total Expenditure</b>		<b>28,082</b>	<b>303,578</b>	<b>331,660</b>	<b>20,419</b>	<b>274,414</b>	<b>294,833</b>
<b>Net income/(expenditure)</b>		<b>9,671</b>	<b>(866)</b>	<b>8,805</b>	<b>3,357</b>	<b>(1,610)</b>	<b>1,747</b>
Transfers between funds		(9,000)	9,000	-	(309)	309	-
<b>Net movement in funds</b>		<b>671</b>	<b>8,134</b>	<b>8,805</b>	<b>3,048</b>	<b>(1,301)</b>	<b>1,747</b>
<b>for the financial year</b>							
<b>Reconciliation of funds</b>							
Balances brought forward at	16	31,462	91,010	122,472	28,414	92,311	120,725
1 January 2022							
<b>Balances carried forward</b>		<b>32,133</b>	<b>99,144</b>	<b>131,277</b>	<b>31,462</b>	<b>91,010</b>	<b>122,472</b>
<b>at 31 December 2022</b>							

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 31 March 2023 and signed on its behalf by:

  
Michael Wall  
Director

  
Cathriona Charles  
Director

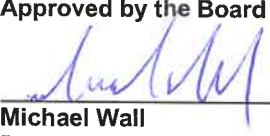
**Mohill Family Support Centre CLG****BALANCE SHEET**

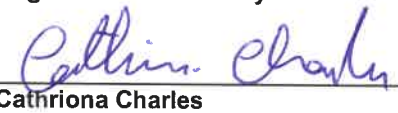
as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	12	17,061	21,616
<b>Current Assets</b>			
Cash and cash equivalents		224,481	146,160
<b>Creditors: Amounts falling due within one year</b>	13	(101,645)	(33,733)
<b>Net Current Assets</b>		122,836	112,427
<b>Total Assets less Current Liabilities</b>		139,897	134,043
<b>Grants receivable</b>	14	(8,620)	(11,571)
<b>Net Assets</b>		131,277	122,472
<b>Funds</b>			
Restricted trust funds		99,144	91,010
General fund (unrestricted)		32,133	31,462
<b>Total funds</b>	16	131,277	122,472

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 of Directors on 31 March 2023 and signed on its behalf by:

  
 Michael Wall  
 Director

  
 Cathriona Charles  
 Director

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

### **1. GENERAL INFORMATION**

Mohill Family Support Centre CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the charity is Canon Donohue Memorial Hall, Upper Main Street, Mohill, Co Leitrim, N41 Y2F5 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### **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 charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

##### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the funders/donors. Such purposes are within the overall objectives of the charity.

##### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separate from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the income and expenditure account in the period to which they relate.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 15% Straight line
----------------------------------	---------------------

**Cash and cash equivalents**

Cash and cash equivalents comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The company has tax exemption status under section 207 of the Taxes Consolidation Act 1997. Its CHY number is 14784.



# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

## 3. GOING CONCERN

The directors have assessed a period of 12 months from the date of approving the financial statements with regard to the appropriateness of the going concern assumption in preparing the financial statements.

The company realised a surplus for the financial year. The income from room rentals has increased during 2022 and the directors are expecting this to improve during 2023 as the centre is now fully re-opened to the general public after the pandemic. The funding from Tusla and Pobal has been granted for 2023 and service agreements are in place. The company has applied for the Community Foundation appeal again for funding of €25,000 and also funding from Bank of Ireland for €10,000 for various projects which are all restricted funding.

For the reasons outlined above, the directors expect the company to have adequate resources to continue in operational existence for the foreseeable future from the date of approval of these financial statements and they continue to adopt the going concern basis in the preparation of same.

## 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

## 5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

Judgements

The directors consider the accounting assumptions below to be its significant accounting judgements:

Going concern:

The directors consider it appropriate to prepare the financial statements on a going concern basis and set out details of this information in note 3 to these financial statements.

Depreciation of fixed assets and amortisation of capital grants is the key source of estimation used.

## 6. INCOME

### 6.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Donations and legacies	1,134	-	1,134	2,063

### 6.2 CHARITABLE ACTIVITIES

	Unrestricted €	Restricted €	2022 €	2021 €
Tusla core funding	-	161,242	161,242	156,987
Tusla counselling funding	-	8,100	8,100	8,100
Tusla other funding	-	31,424	31,424	20,292
Pobal CSP	-	47,563	47,563	52,806
Tusla Dormant account funding	-	8,459	8,459	7,185
Community Foundation Toy Show	-	1,550	1,550	-
Drugs Task Force Project	-	1,500	1,500	-
Leitrim County Council	-	23,830	23,830	6,150
Leitrim Development Company	-	4,360	4,360	3,467
Tubbercurry Summer camp	-	400	400	401
Grant amortisation	-	2,951	2,591	2,951
ETB funding	3,924	-	3,924	1,270

Income from charitable activities	3,924	291,379	295,303	259,609
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# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

6.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
	Arts & craft income	-	1,930	1,930	-	
	Counselling fees	-	7,234	7,234	10,475	
	Brief interventions	-	745	745	2,990	
	Other sundry income	1,526	1,424	2,970	-	
	Events & activities	2,746	-	2,746	174	
	Use of hall	22,800	-	22,800	16,515	
	Bingo	2,305	-	2,305	-	
	Photocopy, printouts	1,572	-	1,572	2,430	
	Administration income	1,746	-	1,746	1,324	
	Integration income	-	-	-	1,000	
	Other income	32,695	11,333	44,028	34,908	
7.	EXPENDITURE					
7.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Expenditure on charitable activities	233,868	53,515	9,963	297,346	264,774
	Governance Costs (Note 7.3)	-	-	5,595	5,595	3,710
		233,868	53,515	15,558	302,941	268,484
7.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Other expenditure	5,089	8,010	15,620	28,719	26,349
7.3	GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Charitable activities - governance costs	-	-	5,595	5,595	3,710
7.4	SUPPORT COSTS	Charitable Activities	Other Expenditure	Governance Costs	2022	2021
		€	€	€	€	€
	Support	9,963	15,620	5,595	31,178	25,881
8.	ANALYSIS OF SUPPORT COSTS					
				2022	2021	
				€	€	
	Rent payable			2,600	2,860	
	Insurance			3,762	3,981	
	Printing, postage & stationery			5,029	1,840	
	Light & heat			7,667	5,046	
	Telephone			3,285	3,185	
	Repairs & maintenance			3,240	5,259	
	Audit fees			5,595	3,710	
	Support			31,178	25,881	

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**9. NET INCOME**

	2022 €	2021 €
<b>Net income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	4,555	5,460
Auditor's remuneration:		
- audit services	5,595	3,710
Amortisation of grants receivable	(2,951)	(2,951)

**10. EMPLOYEES AND REMUNERATION**
**Number of employees**

The key management personnel are the directors of the company and they perform their duties on a voluntary basis without being paid remuneration.

The average number of persons employed during the financial year was as follows:

	2022 Number	2021 Number
Family Resource Centre	5	6
Community Services Programme	4	4
	<b>9</b>	<b>10</b>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	201,627	188,257
Social security costs	19,169	18,646
Pension costs	4,733	4,733
	<b>225,529</b>	<b>211,636</b>

**11. EMPLOYEE BENEFITS**

The number of employees whose total benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards an overall figure for total pension contributions is Nil.

**12. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 31 December 2022	91,293	91,293
<b>Depreciation</b>		
At 1 January 2022	69,677	69,677
Charge for the financial year	4,555	4,555
At 31 December 2022	74,232	74,232
<b>Net book value</b>		
At 31 December 2022	17,061	17,061
At 31 December 2021	21,616	21,616

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

## 13. CREDITORS

Amounts falling due within one year

2022

€

2021

€

Taxation and social security costs

2,935

2,871

Accruals

3,750

3,745

Deferred Income

94,960

27,117

101,645

33,733

The deferred income relates to revenue grants not spent at 31st December 2022 amounting to €94,960 (2021 - €27,117)

## 14. GRANTS RECEIVABLE

2022

€

2021

€

**Capital grants received and receivable**

At 1 January 2022

17,930

9,139

Increase in financial year

-

8,791

At 31 December 2022

17,930

17,930

**Amortisation**

At 1 January 2022

(6,359)

(3,408)

Amortised in financial year

(2,951)

(2,951)

At 31 December 2022

(9,310)

(6,359)

**Net book value**

At 31 December 2022

8,620

11,571

At 1 January 2022

11,571

5,731

## 15. RESERVES

2022

€

2021

€

At 1 January 2022

122,472

120,725

Surplus for the financial year

8,805

1,747

At 31 December 2022

131,277

122,472

## 16. FUNDS

### 16.1 RECONCILIATION OF MOVEMENT IN FUNDS

Unrestricted

Funds

€

Restricted

Funds

€

Total

Funds

€

At 1 January 2021

28,414

92,311

120,725

Movement during the financial year

3,048

(1,301)

1,747

At 31 December 2021

31,462

91,010

122,472

Movement during the financial year

671

8,134

8,805

At 31 December 2022

32,133

99,144

131,277

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
No 1 Tulsa	30,359	203,476	196,924	-	36,911
Projects No 2 Account	21,160	29,739	29,617	-	21,282
No 4 - CSP Account	956	47,563	56,585	9,000	934
Counselling	38,535	21,934	20,452	-	40,017
	<u>91,010</u>	<u>302,712</u>	<u>303,578</u>	<u>9,000</u>	<u>99,144</u>
<b>Unrestricted funds</b>					
Non FSA No 3 account	21,126	35,448	26,471	(7,500)	22,603
Bingo	10,336	2,305	1,611	(1,500)	9,530
	<u>31,462</u>	<u>37,753</u>	<u>(28,082)</u>	<u>(9,000)</u>	<u>32,133</u>
<b>Total funds</b>	<u><b>122,472</b></u>	<u><b>340,465</b></u>	<u><b>331,660</b></u>	<u><b>-</b></u>	<u><b>131,277</b></u>

**16.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted trust funds	17,061	193,848	(101,645)	(8,620)	100,644
Unrestricted general funds	-	30,633	-	-	30,633
	<u>17,061</u>	<u>224,481</u>	<u>(101,645)</u>	<u>(8,620)</u>	<u>131,277</u>

**17. STATUS**

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

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 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.

**18. CONTINGENT LIABILITIES**

The financial statements of the company disclose amounts in respect of capital and revenue grants it received and amounts amortised in respect of same. If the company fails to comply with conditions as set out in the respective agreements, grant aid may become repayable to the grantors by the company. The directors are satisfied that no such breaches which would necessitate a clawback have occurred.

**19. POST-BALANCE SHEET EVENTS**

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

**20. TAX CLEARANCE**

The company is compliant with all relevant circulars (including circular 44/2006) in relation to tax clearance procedures grants, subsidies and similar type payments. Furthermore there is no duplication of funding for the same costs or activities.

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**21. RELATED PARTIES**

There have been no related party transactions identified in the financial statements at period end.

**22. CIRCULAR 13/2014 DISCLOSURES**

The company is compliant with all relevant circulars (including circular 44/2006) in relation to tax clearance procedures. We undertake that the state's investment is protected and will not be used as security for any other activity without prior consultation and sanction of the parent Department. Grant reporting in line with circular 13/2014 requirements is set out on page 19 (continued) overleaf.

**23. CAPITAL COMMITMENTS**

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

**24. SEGMENTED ACCOUNTS INFORMATION FOR EXPENDITURE**

Tusla Funding	Core	Dormant a/a	Counselling/P lay Therapy	Dormant a/a 1	Meitheal	Parenti ng Gala	PPFS
	€	€	€	€	€	€	€
Income received during the year	161,242	8,264	16,102	20,000	28,008	1,000	10,472
Refunded to Tusla							
<b>Total Income (A)</b>	161,242	8,264	16,102	20,000	28,008	1,000	10,472
<b>Expenditue</b>							
Staff costs	151,375	-	15,802	-	-	-	6,483
Rent	-	-	-	-	-	-	-
Insurance	3,762	-	-	-	-	-	-
Utilities, light & heat	1,256	2,380	-	-	-	-	-
Phone	-	3,310	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-	-	240
Audit & accounting services	4,667	-	-	-	-	-	-
Legal & professional services	-	-	-	-	-	-	75
Governance costs	-	-	-	-	-	-	-
Programme costs	182	2,769	300	-	1,350	1,000	13,674
General services	-	-	-	-	-	-	-
<b>Total Tusla Expenditure (B)</b>	161,242	8,459	16,102	-	1,350	1,000	20,472
<b>Tusla Surplus/(Deficit) Year End 2021 (A-B)</b>	-	(195)	-	20,000	26,658	-	(10,000)
<b>Opening Tusla Balance 01 January 2022</b>	15,422	195	-	-	-	-	10,000
<b>Closing Tusla Balance 31 December 2022</b>	15,422	-	-	20,000	26,658	-	-

Government Body	Grant Making agency	Grant Programme	Purpose of Grant	Total €	Term	Opening Grant deferred/ (due) €	Grant included in financial statements €	Total Grant received in 2022€	Closing Grant deferred/ (due) €	Type of Grant	Grant Restrictions
DCYA	Tusla	Core Staff Funding	Staff wages and some bills	€ 161,241.60	1 year	€ 15,422.00	€ 161,241.60	€ 161,241.60	€ 15,422.00	Revenue	Programme costs
DCYA	Tusla	Counselling / Play Therapy	Counselling / Play Therapy	€ 8,424.00	1 year	€ -	€ 8,424.00	€ 8,424.00	€ -	Revenue	Programme costs
DCYA	Tusla	PPFS 4%	4% of PPFS got in 2021	€ 778.48	1 year	€ -	€ 778.48	€ 778.48	€ -	Revenue	No restriction
DCYA	Tusla	PPFS	Direct Provision, Cookery, Materials	€ 17,371.56	1 year	€ 10,000.00	€ 27,371.56	€ 17,371.56	€ -	Revenue	Programme costs
DCYA	Tusla	Melthéal	Chairperson	€ 28,000.08	1 year	€ -	€ 1,349.81	€ 28,000.08	€ 2,658.32	Revenue	Programme costs
Government of Ireland	Tusla	Dormant Account	Equipment, heat, light	€ 8,264.46	1 year	€ 195.00	€ 8,459.46	€ 8,264.46	€ -	Revenue	Programme costs
Government of Ireland	Tusla	Dormant Account 1	Office space	€ 20,000.00	1 year	€ -	€ -	€ 20,000.00	€ 20,000.00	Revenue	Programme costs
DCYA	Tusla	Parcenting Gala	Empower Parents	€ 1,000.00	1 year	€ -	€ -	€ 1,000.00	€ -	Revenue	Programme costs
DCYA	Tusla	GSP	Wages	€ 51,993.11	1 year	€ -	€ 1,000.00	€ 51,993.11	€ 1,430.00	Revenue	Programme costs
Dept of Rural and Community Development	Leitrim County Council	Drama	Drama for children	€ 5,000.00	1 year	€ -	€ 47,563.00	€ 5,000.00	€ -	Revenue	Programme costs
Arts & Heritage	Leitrim County Council	Crimin Na Nog	run an event	€ 427.50	1 year	€ -	€ 5,000.00	€ 427.50	€ -	Revenue	Programme costs
Arts & Heritage	Leitrim County Council	Period Poverty	Period products	€ 5,230.00	1 year	€ -	€ 5,230.00	€ 5,230.00	€ -	Revenue	Programme costs
Arts & Heritage	Leitrim County Council	Sports Grant	Sports equipment for the hall	€ 852.77	1 year	€ -	€ 852.77	€ 852.77	€ -	Revenue	Programme costs
Arts & Heritage	Leitrim County Council	Community Activity Fund	Help with bills	€ 6,000.00	1 year	€ -	€ 6,000.00	€ 6,000.00	€ -	Revenue	Programme costs
Arts & Heritage	Leitrim County Council	Direct Provision Ballinamore, Garden & Oil	Direct Provision, Garden & Oil	€ 6,309.55	1 year	€ -	€ 6,309.55	€ 6,309.55	€ -	Revenue	Programme costs
Dept of Further Education & Skills	Leitrim County Council	Direct Provision Ballinamore x 4	To run 4 courses	€ 1,920.00	1 year	€ -	€ 1,920.00	€ 1,920.00	€ -	Revenue	Programme costs
Dept of Further Education & Skills	Leitrim County Council	Garden	Equipment	€ 1,204.17	1 year	€ -	€ 1,204.17	€ 1,204.17	€ -	Revenue	Programme costs
Dept of Further Education & Skills	Leitrim County Council	Beetkeeling	Course	€ 400.00	1 year	€ -	€ 400.00	€ 400.00	€ -	Revenue	Programme costs
Dept of Further Education & Skills	Leitrim County Council	Willow Course	Course	€ 400.00	1 year	€ -	€ 400.00	€ 400.00	€ -	Revenue	Programme costs
Peal Department	Leitrim County Council	Brief Interventions	Adolescence Counselling	€ 4,360.00	1 year	€ -	€ 4,360.00	€ 4,360.00	€ -	Revenue	Programme costs
Philanthropic Funding	Leitrim County Council	Direct Provision	Adolescence Counselling	€ 30,000.00	1 year	€ -	€ 1,550.00	€ 30,000.00	€ 2,450.00	Revenue	Programme costs
DCYA (Children Equality, Disability Integration and Youth)	Leitrim County Council	Summercamp	Inclusion of Ukraine Children	€ 400.00	1 year	€ -	€ 400.00	€ 400.00	€ -	Revenue	Programme costs
SSGT (St Stephen's Green Trust)	Leitrim County Council	Vouchers	For Christmas	€ 940.00	1 year	€ -	€ 940.00	€ 940.00	€ -	Revenue	Programme costs
Department of Health	Leitrim County Council	St Patrick's Day	Drug awareness	€ 1,500.00	1 year	€ 1,500.00	€ 1,500.00	€ -	€ -	Revenue	Programme costs

€ 27,117.00 € 292,691.90 € 360,535.28 € 94,960.17

€ 362,035.28



# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

## 25. FUNDING CLASSIFICATION

There is no duplication of funding received for the same activity and the total government funding received during the year is 88% of total income from all sources. (2021 - 87%)

	2022 €	2021 €
State funding - restricted funding	297,627	256,768
Other income - unrestricted funding	39,887	36,861
	<b>337,514</b>	<b>293,629</b>

## 26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 31 March 2023.

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**MOHILL FAMILY SUPPORT CENTRE CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

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

**NOT COVERED BY THE REPORT OF THE AUDITORS**

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**Mohill Family Support Centre CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2022

	2022	2021
	€	€
<b>Income</b>		
Donations	1,134	2,063
Arts & crafts income	1,930	-
Counselling fees	7,234	10,475
Usage of hall	22,800	16,515
Bingo	2,305	-
Photocopy, printouts & telephone income	1,552	2,430
Administration income	1,746	1,324
Events & activities	2,746	174
Leitrim County Council Drama project	5,000	-
Brief interventions	745	2,990
Integration income	-	1,000
Other sundry income	2,970	-
Tusla core funding	161,242	156,987
Tusla counselling funding	8,100	8,100
Tusla other funding	31,424	20,292
Pobal CSP grant funding	47,563	52,806
Tusla dormant account funding	8,459	7,185
Community Foundation Toy Show	1,550	-
Drugs Task Force Project	1,500	-
Leitrim county council period poverty	5,230	-
ETB funding	3,924	1,270
Leitrim county council funding	7,600	6,150
Leitrim county council community activity fund	6,000	-
Leitrim development company	4,360	3,467
Tubbercurry summer camp grant	400	401
	<b>337,514</b>	<b>293,629</b>

**Mohill Family Support Centre CLG****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2022

	2022	2021
	€	€
<b>Expenses</b>		
Wages and salaries	191,128	183,340
Social security costs	19,169	18,646
Staff defined contribution pension costs	4,733	4,733
Staff training	-	1,250
Bingo costs	1,611	-
Parent gala expenses	1,000	-
Crunniu Na Nog	428	-
Dormant account spend	7,169	4,917
Meitheal funding expenses	1,350	-
Other grant expenses	2,902	-
Community garden	-	480
Rent payable	2,600	2,860
Well Being Programme	-	1,790
Counselling fees	19,550	24,740
Insurance	3,762	3,981
Community foundation toy show expenses	1,550	-
Drugs taskforce expenses	1,500	-
Mens expenses	4,052	-
Integration expenses	1,000	-
Poverty expenses	5,234	-
Project classes expenses	863	-
Project grant expenses	2,257	-
Summer camp	340	-
MFSC project expenses	2,468	-
ETB grant expenses	3,924	-
Tusla leaflet expenses	5,347	-
Hall expenses	1,510	772
Light and heat	7,667	5,046
Play therapy	300	1,609
Counselling materials	540	1,752
Repairs and maintenance	3,240	5,259
Printing, postage and stationery	2,670	1,840
Arts and crafts	1,718	2,264
Drama project expenses	5,000	5,000
Telephone	3,285	3,185
Motor expenses	2,979	1,577
Support worker expenses	980	1,199
Brief interventions expenses	4,695	6,690
Legal and professional	-	897
Auditor's/Independent Examiner's remuneration	5,595	3,710
Bank charges	371	403
General expenses	2,264	1,025
CRO fees	-	55
Union fees	354	353
Depreciation	4,555	5,460
	<b>331,660</b>	<b>294,833</b>
<b>Miscellaneous income</b>		
Amortisation of capital grants received	2,951	2,951
<b>Net surplus</b>	<b>8,805</b>	<b>1,747</b>

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

Tusla

	2022	2021
Income	€	€
Tusla Core Funding	161,242	156,987
Transfer from Projects - Community Activity LCC	6,000	-
Tusla C&F agency	17,372	13,692
Tusla Meitheal funding	1,350	-
Tusla Parent Gala Funding	1,000	-
Tusla counselling funding	8,424	8,100
Tusla 5% once off funding	778	801
Tusla Leaflet funding	10,000	-
Tusla Carrig House vouchers	600	-
Tusla dormant account funding	8,459	6,384
Income from courts	-	400
Transfer from CSP account - paye/prsi/usc	-	6,827
	<u>215,225</u>	<u>193,191</u>
<b>Expenditure</b>		
Wages & salaries	139,121	137,642
Social security costs	14,592	14,095
Staff defined contribution pension costs	4,733	4,733
Rent payable	2,600	2,600
Light & heat	-	780
Insurance	3,762	3,981
Well being programme costs	-	1,000
Play therapy costs	-	1,331
Meitheal funding expenses	1,350	-
Other grant funding expenses	3,872	-
Parent gala funding expenses	1,000	-
Repairs & maintenance	-	1,947
Office supplies	1,695	2
Audit fees	5,595	3,710
Bank Charges	125	131
CRO fees	-	55
Union Fees	354	353
Tusla Leaflet expenses	5,347	-
Sundry	1,050	-
Transfer to counselling C&F Agency	-	13,129
Transfer to counselling	8,100	8,100
Transfer to MFSC account	-	5,234
Transfer to projects account	-	1,300
Dormant account monies spend	7,169	4,917
Depreciation	4,555	5,460
	<u>205,020</u>	<u>210,500</u>
<b>Miscellaneous income</b>		
Government grants received	2,951	2,951
	<u>13,156</u>	<u>- 14,358</u>

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

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
Arts and crafts	1,930	1,300
Pobal alarm	20	-
Community Foundation	1,550	-
Drugs Task Force	1,500	-
Leitrim County Council Drama project	5,000	-
Leitrim County Council Crinniu Na Nog	427	-
Leitrim County Council Poverty income	5,230	-
Leitrim Development Company	4,360	3,467
Leitrim County Council	7,173	6,150
Integration income	1,000	1,000
Sundry income	1,444	-
Tubbercurry summer camp	400	-
Brief interventions	745	2,990
	<u>30,739</u>	<u>14,907</u>
<b>Expenditure</b>		
Community foundation toy show expenses	1,550	-
Drug task force expenses	1,500	-
Integration expenses	1,000	-
Poverty expenses	5,234	-
Project classes expenses	863	-
Project grant expenses	2,257	-
Crinniu Na Nog Rent	428	-
Summertime camp	340	-
Drama project	5,000	5,000
Brief interventions	4,695	6,690
Bank charges	40	38
Arts & crafts expenses	1,718	2,449
Men's expenses	4,052	-
Sundry	940	110
	<u>29,617</u>	<u>14,287</u>
<b>Net Surplus</b>	<u><b>1,122</b></u>	<u><b>620</b></u>



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

<b>Income</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Usage of hall	22,800	16,515
Donations	1,134	2,063
Photocopy, printouts & telephone	1,552	2,430
Admin	1,766	1,324
Events & activities	2,746	174
ETB funding	3,924	1,270
Income sundry	1,526	-
Transfer from Bingo account	1,500	-
Transfer from Tusla funding	-	5,234
	<u>36,948</u>	<u>29,010</u>
<b>Expenditure</b>		
Staff training	-	1,250
ETB Grant expenses	4,244	-
Community garden	-	480
Rent	-	260
Well being programme	-	790
Hall expenses	2,030	772
Light & heat	7,667	4,266
Play therapy	-	74
Repairs & maintenance	3,240	3,310
Printing, postage stationery	1,428	1,660
Arts & crafts	-	185
Telephone	3,285	3,185
Motor expenses	2,979	1,576
Support worker Ballinamore	1,054	1,199
Professional fees	-	897
Bank Charges	143	118
Transfer to CSP account	10,500	5,543
MFSC project expenses	4,522	-
General Expenses	1,969	915
	<u>43,061</u>	<u>25,961</u>
<b>Net surplus (deficit)</b>	<b>- 6,113</b>	<b>3,049</b>

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

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	<b>2022</b>	<b>2021</b>
<b>Income</b>	<b>€</b>	<b>€</b>
Pobal CSP Grant	47,563	52,806
Transfer from Non FSA	9,000	5,543
	<u>56,563</u>	<u>58,349</u>
<b>Expenditure</b>		
Wages & salaries	52,007	50,432
Social security costs (Transfer to Tusla)	4,577	6,827
Bank charges	-	41
	<u>56,584</u>	<u>57,300</u>
<b>Net surplus (deficit)</b>	<b>- 21</b>	<b>1,049</b>

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

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	<b>2022</b>	<b>2021</b>
<b>Income</b>	<b>€</b>	<b>€</b>
Tusla Transfer Counselling Grant	8,100	8,100
Transfer from Tusla C&F Agency Grant	-	13,129
Play Therapy	6,600	6,600
Counselling Fees	7,234	10,475
	<u>21,934</u>	<u>38,304</u>
<b>Expenditure</b>		
Counselling	19,550	24,740
Play therapy	300	352
Counselling materials	540	1,752
Advertising	-	-
Bank charges	62	71
	<u>20,452</u>	<u>26,915</u>
<b>Net surplus (Net deficit)</b>	<u><b>1,482</b></u>	<u><b>11,389</b></u>

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

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	<b>2022</b>	<b>2021</b>
<b>Income</b>	<b>€</b>	<b>€</b>
Bingo	2,305	-
	<u>2,305</u>	<u>-</u>
<b>Expenditure</b>		
Bingo expenses	1,611	3
Bank charges	15	
Transfer to Non FSA Account	1,500	
	<u>3,126</u>	<u>3</u>
<b>Net surplus (deficit)</b>	<b>- 821</b>	<b>- 3</b>