

Company registration number: 504725

CARRIGALINE FAMILY SUPPORT CLG.

Financial statements

for the financial year ended 31 December 2021

CARRIGALINE FAMILY SUPPORT CLG.

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CARRIGALINE FAMILY SUPPORT CLG.
Company limited by guarantee

Directors and other information

Directors

Damien Craven
Mary O'Keefe
William Walsh
Padriag Barret
Patrick Coughlan
Pat Fogarty
Marcia D'alton
Ben Anthony O'Sullivan

Secretary

Mary O'Keefe

Company number

504725

Registered office

Church Road,
Carrigaline,
Co Cork.

Auditor

JAMES DILLANE & ASSOCIATES,
Certified Public Accountants,
Statutory Audit Firm,
6 Rossdale House,
Bishopstown,
Cork.

Accountants

DAVID O'SULLIVAN & ASSOCIATES ACCOUNTING SERVICES
LIMITED,
1st Floor Red Abbey Building,
Unit 20, South Link Industrial Park,
Frankfiel,
Cork.

Bankers

AIB BANK,
66 South Mall,
Cork.

CARRIGALINE FAMILY SUPPORT CLG.

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31/12/21.

Principal activities

The principal activity of the company is the provision of support, education, guidance, training, counselling and related services to families and individuals, principally in the Carrigaline area.

Development and performance

The surplus for the financial year after providing for depreciation and taxation amounted to €88,284.00, 31/12/20 - (€17,400.00).

Legal Status

CARRIGALINE FAMILY SUPPORT CLG. is a company registered in Ireland, which was incorporated under the Companies Act 2014 and is a company limited by guarantee not having a share capital. The objects of the company are charitable in nature and established charitable status on 12th April 2011 (Charity Number CHY 20881)

Principal risks and uncertainties

In common with all companies operating in Ireland in this sector, CARRIGALINE FAMILY SUPPORT CLG. faces increasing overhead costs and restrictions on its income base. The directors are of the opinion that the company is well positioned to manage these issues.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Post balance sheet events

The directors are not aware of any events occurring between 31 December 2021, and the date on which the financial statements were approved, which materially affect the financial statements, or require it to be disclosed, except to note that COVID - 19 restrictions were lifted on Saturday 22nd of January 2022 as 95.00% of the population is vaccinated and therefore no longer deemed as a major threat to society.

Research and development

There was no research and development in the period.

CARRIGALINE FAMILY SUPPORT CLG.

Directors report (continued)

Directors and secretary and their interests

The directors and secretary at the financial year end and their interests in shares in the company were as follows:

	At 31/12/21		At 01/01/21	
	Number of shares	Amount of debentures	Number of shares	Amount of debentures
Directors:				
Damien Craven				
Mary O'Keefe				
William Walsh	-	-	-	-
Patrick Coughlan	-	-	-	-
Marcia D'alton	-	-	-	-
Ben Anthony O'Sullivan	-	-	-	-
Pat Fogarty	-	-	-	-
	-	-	-	-
Company secretary:				
Mary O'Keefe	-	-	-	-

Ben Anthony O'Sullivan was appointed director as from 24th February 2021.

Pat Fogarty resigned as director as from 23rd October 2021.

Accounting records

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

Relevant audit information

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

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

CARRIGALINE FAMILY SUPPORT CLG.

Directors report (continued)

Directors responsibilities statement

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

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

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the statutory 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 statutory financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Companies Act 2014

Companies Limited by Guarantee (which do not have a share capital) under the old Act are automatically deemed to be Companies Limited by Guarantee under the Companies Act 2014.

The company name will have the words "Company Limited by Guarantee" or "Cuideachta faoi theorainn Ráthaíochta" at the end of their name, unless exempted after the 30th of November 2016

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, JAMES DILLANE & ASSOCIATES, have signified their willingness to continue in office.

This report was approved by the board of directors on 10/10/22 and signed on behalf of the board by:

William Walsh
Director

Mary O'Keefe
Director

**Independent auditor's report to the members of
CARRIGALINE FAMILY SUPPORT CLG. (continued)**

We have audited the statutory financial statements of CARRIGALINE FAMILY SUPPORT CLG. for the financial year ended 31 December 2021 which comprise the Income and expenditure, statement of income and retained earnings, Balance Sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United kingdom by the Financial reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/12/21 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" , 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 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.

As regards our other ethical duties, our audit firm has taken advantage of an exemption provided by IAASA'S Ethical Standard - Section 6 Provisions Available for Audits of Small Entities, the circumstances are set in note 24 to the financial statements.

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 Directors 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.

**Independent auditor's report to the members of
CARRIGALINE FAMILY SUPPORT CLG. (continued)**

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 the 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. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified 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 the 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 of directors for the financial statements

As explained more fully in the directors responsibilities statement on page 4, 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 the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Company's 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 contained in the appendix to this report, located on page 8, which is to be read as an internal part of the report.

**Independent auditor's report to the members of
CARRIGALINE FAMILY SUPPORT CLG. (continued)**

The purpose of our audit and to whom we owe our responsibility

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

**James Dillane FCPA,
For and on behalf of
JAMES DILLANE & ASSOCIATES,
Certified Public Accountants,
Statutory Audit Firm,
6 Rossdale House,
Bishopstown,
Cork.
Date: 10 October 2022**

**Independent auditor's report to the members of
CARRIGALINE FAMILY SUPPORT CLG. (continued)**

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 going concerns. 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 going concerns.
- 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.

CARRIGALINE FAMILY SUPPORT CLG.**Income and expenditure
Financial year ended 31/12/21**

	Note	2021 €	2020 €
Income	5	251,163	89,941
Gross surplus		<u>251,163</u>	<u>89,941</u>
Administrative expenses		(177,897)	(84,389)
Other operating income	6	15,249	12,000
Operating Surplus	7	<u>88,515</u>	<u>17,552</u>
Other interest receivable and similar income	10	5	18
Interest payable and similar charges	11	(236)	(170)
Surplus ordinary activities before taxation		<u>88,284</u>	<u>17,400</u>
Tax on surplus on ordinary activities	12	-	-
Surplus for the financial year		<u><u>88,284</u></u>	<u><u>17,400</u></u>

The income and operating surplus relates to continuing operations as no businesses were acquired or disposed of during 2021 or 2020.

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

The notes on pages 13 to 23 form part of these financial statements.

CARRIGALINE FAMILY SUPPORT CLG.

Statement of income and retained earnings
Financial year ended 31/12/21

	2021	2020
	€	€
Surplus for the financial year	88,284	17,400
Retained earnings at the start of the financial year	<u>109,546</u>	<u>92,212</u>
Retained earnings at the end of the financial year	<u><u>197,830</u></u>	<u><u>109,612</u></u>

CARRIGALINE FAMILY SUPPORT CLG.

**Cash flow statement
for the financial year ended 31/12/21**

	2021		2020	
	€	€	€	€
Operating surplus	88,515		17,552	
Reconciliation to cash generated from operations:				
Depreciation	13,091		9,744	
(Increase) in other debtors	(1,763)		(2,311)	
Increase in trade creditors	13,817		1,722	
		113,660		26,707
Cash from other sources				
Interest received	5		18	
		5		18
Application of cash				
Interest paid	(236)		(170)	
Purchase of tangible fixed assets	(56,495)		(4,363)	
		(56,731)		(4,533)
Net increase in cash in the financial year		56,934		22,192
Cash at bank and in hand less overdrafts at beginning of financial year		102,675		-
Cash at bank and in hand less overdrafts at end of financial year		159,609		22,192
Consisting of:				
Cash at bank and in hand		148,712		102,675

CARRIGALINE FAMILY SUPPORT CLG.

**Balance sheet
As at 31/12/21**

	Note	2021		2020	
		€	€	€	€
Fixed assets					
Intangible assets	13	7,000		14,000	
Tangible assets	14	52,488		8,030	
			59,488		22,030
Current assets					
Debtors	15	4,074		2,311	
Cash at bank and in hand	16	236,346		190,304	
		240,420		192,615	
Creditors: amounts falling due within one year	17	(46,577)		(57,033)	
Net current assets			193,843		135,582
Total assets less current liabilities			253,331		157,612
Creditors: amounts falling due after more than one year	18	(55,501)		(48,000)	
Net assets			197,830		109,612
Capital and reserves					
Reserves	21	197,830		109,612	
Members funds			197,830		109,612

These financial statements were approved by the board of directors on 10/10/22 and signed on behalf of the board by:

William Walsh
Director

Mary O'Keefe
Director

The notes on pages 13 to 23 form part of these financial statements.

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements Financial year ended 31/12/21

1 General Information

Carrigaline Family Support CLG, incorporated in the Republic of Ireland with its registered address at Church Road, Carrigaline, Co Cork.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income is measured at the fair value of the consideration received or receivable for goods supplied and services rendered.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Patents, trademarks and licences	20 %
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

Tangible assets

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

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

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

Depreciation

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

Fittings fixtures and equipment	- 12.50% Straight line
Motor vehicles	- 20.00% Straight line

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

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

Government grants

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

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

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

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

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

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued) Financial year ended 31/12/21

Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

4. Limited by guarantee

The company is one limited by guarantee not having share capital. The liability of each member, in the event of the company being wound up is €1.00

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

5. Income

Income arises from:

	2021	2020
	€	€
Tusla grants	50,388	21,745
Donations	1,000	3,453
HSE Grant	168,000	62,300
Parenting course	105	2,343
Play therapy	1,270	100
Irish youth foundation	5,000	-
Good Shepard	7,000	-
Pfizer	4,000	-
The Ireland fund	5,000	-
Deferred income	8,000	-
Other income	1,400	-
	<u>251,163</u>	<u>89,941</u>

The whole of the income is attributable to the principal activity of the company wholly undertaken in Ireland.

6. Other operating income

	2021	2020
	€	€
Government grant (Note 19)	15,249	12,000
	<u>15,249</u>	<u>12,000</u>

7. Operating (deficit)/surplus

Operating (deficit)/surplus is stated after charging/(crediting):

	2021	2020
	€	€
Amortisation of intangible assets	7,000	7,000
Depreciation of tangible assets	12,037	2,744
Depreciation on motor vehicles	5,946	-
	<u>24,983</u>	<u>9,744</u>

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

8. Staff costs

	2021	2020
	Number	Number
Administrative	3	3
	<u>3</u>	<u>3</u>

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Wages and salaries	76,953	39,042
Social insurance costs	7,814	3,799
	<u>84,767</u>	<u>42,841</u>

9. Directors remuneration

The directors aggregate remuneration was as follows:

	2021	2020
	€	€
Emoluments in respect of qualifying services	-	-
	<u>-</u>	<u>-</u>

The directors work on a voluntary capacity.

10. Other interest receivable and similar income

	2021	2020
	€	€
Bank deposit interest received	5	18
	<u>5</u>	<u>18</u>

11. Interest payable and similar charges

	2021	2020
	€	€
Bank charges & interest	236	170
	<u>236</u>	<u>170</u>

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

12. Tax on (deficit)/surplus on ordinary activities

	2021	2020
	€	€
Current tax:		
Irish current tax expense	-	-
	<u>-</u>	<u>-</u>
Tax on (deficit)/surplus on ordinary activities	<u>-</u>	<u>-</u>

The company obtained charitable status on 12th October 2011 and is therefore exempt from Corporation Tax. The charity number is: CHY 20881

13. Intangible assets

	Goodwill	Total
	€	€
Cost		
At 01/01/21	35,000	35,000
At 31/12/21	<u>35,000</u>	<u>35,000</u>
Amortisation		
At 01/01/21	21,000	21,000
Charge for the financial year	7,000	7,000
At 31/12/21	<u>28,000</u>	<u>28,000</u>
Carrying amount		
At 31/12/21	<u>7,000</u>	<u>7,000</u>
Carrying amount		
At 31/12/20	<u>14,000</u>	<u>14,000</u>

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

14. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 01/01/21	21,960	21,325	43,285
Additions	26,765	29,730	56,495
At 31/12/21	<u>48,725</u>	<u>51,055</u>	<u>99,780</u>
Depreciation			
At 01/01/21	13,930	21,325	35,255
Charge for the financial year	6,091	5,946	12,037
At 31/12/21	<u>20,021</u>	<u>27,271</u>	<u>47,292</u>
Carrying amount At 31/12/21	<u>28,704</u>	<u>23,784</u>	<u>52,488</u>
Carrying amount At 31/12/20	<u>8,030</u>	<u>-</u>	<u>8,030</u>

15. Debtors

	2021	2020
	€	€
Prepayments	4,074	2,311
	<u>4,074</u>	<u>2,311</u>

16. Cash and cash equivalents

	2021	2020
	€	€
Cash at bank	148,712	102,675
Deposit account	87,634	87,629
	<u>236,346</u>	<u>190,304</u>

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

17. Creditors: amounts falling due within one year

	2021	2020
	€	€
Governmental grants (Note19)	15,249	12,000
Other creditors	2,000	35,999
Paye/prsi	13,789	7,312
Accruals	15,539	1,722
	<u>46,577</u>	<u>57,033</u>

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

	2021	2020
	€	€
Governmental grant (Note 19)	55,501	48,000
	<u>55,501</u>	<u>48,000</u>

19. Government grants

	2021	2020
	€	€
At 1 January 2021	48,000	60,000
Grants received or receivable	25,999	-
Deferred inc. grant released	(18,498)	12,000
At the end of the financial year	<u>55,501</u>	<u>72,000</u>

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	€	€
Recognised in other operating income (Notes 06 & 17):	15,249	12,000
	<u>15,249</u>	<u>12,000</u>

The company received grants to assist with the purchase of computers and tablets. These grants are released to revenue over the useful life of the asset.

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

20. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2021	2020
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	4,074	2,311
Cash at bank	236,346	190,304
	<u>240,420</u>	<u>192,615</u>
Financial liabilities measured at amortised cost - Short term		
Government grant	15,249	12,000
Other creditors	2,000	35,999
Accrual	15,539	1,722
Paye/prsi	13,789	7,312
	<u>46,577</u>	<u>57,033</u>
Financial liabilities measured at amortised cost - Long term		
Governmental grant	55,501	48,000
	<u>55,501</u>	<u>48,000</u>

21. Reserves

	Income & Expenditure Account	Total
	€	€
At 1 January 2021	109,546	109,546
Retained surplus for the year	88,284	88,284
At 31 December 2021	<u>197,830</u>	<u>197,830</u>

22. Post balance sheet events

The directors are not aware of any events occurring between 31 December 2021, and the date on which the financial statements were approved, which materially affect the financial statements, or require it to be disclosed, except to note that COVID - 19 restrictions were lifted on Saturday 22nd of January 2022 as 95.00% of the population is vaccinated and therefore no longer deemed as a major threat to society.

CARRIGALINE FAMILY SUPPORT CLG.

Notes to the financial statements (continued)
Financial year ended 31/12/21

23. Related party transactions

The directors have provided guarantees totalling €Nil to AIB BANK in respect of facilities provided to the company.

24. Ethical standards

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

25. Approval of financial statements

The board of directors approved these financial statements for issue on 10 October 2022.

CARRIGALINE FAMILY SUPPORT CLG.

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

CARRIGALINE FAMILY SUPPORT CLG.

**Detailed income and expenditure account (continued)
Financial year ended 31/12/21**

	2021	2020
	€	€
Income		
Tusla grant	50,388	21,745
Donations	1,000	3,453
HSE grant	168,000	62,300
Parenting course	105	2,343
Play therapy	1,270	100
Irish youth foundation	5,000	-
Good Sheperd	7,000	-
Pfizer	4,000	-
The Ireland fund	5,000	-
Deferred income	8,000	-
Other income	1,400	-
	<hr/> 251,163	<hr/> 89,941
	<hr/> -	<hr/> -
Gross profit	<hr/> 251,163	<hr/> 89,941
Gross profit percentage	100.0%	100.0%
Overheads		
Operating expenses	(177,897)	(84,389)
	<hr/> (177,897)	<hr/> (84,389)
Other operating income		
Government grant	15,249	12,000
	<hr/> 15,249	<hr/> 12,000
Operating (deficit)/surplus	88,515	17,552
Operating (deficit)/surplus percentage	35.2%	19.5%
Other interest receivable and similar income	5	18
Interest payable and similar charges	(236)	(170)
(Deficit)/surplus on ordinary activities before taxation	<hr/> <hr/> 88,284	<hr/> <hr/> 17,400

CARRIGALINE FAMILY SUPPORT CLG.**Detailed income and expenditure account
Financial year ended 31/12/21**

	2021	2020
	€	€
Overheads		
Administrative expenses		
Wages and salaries	(76,953)	(39,042)
Employer's PRSI contributions	(7,814)	(3,799)
Programmes/training	(22,854)	(3,922)
Rent payable	(8,100)	(8,100)
Rates	(11,233)	(5,243)
Insurance	(1,219)	(916)
Computer bureau costs	(1,111)	(324)
Day outings	-	(830)
Printing, postage and stationery	(2,627)	(1,840)
Advertising & promotion	-	(270)
Counselling expenses	(12,703)	(2,285)
Telephone/mobile expenses	(3,212)	(2,270)
Motor running expenses	(5,766)	(2,922)
Legal and professional	(300)	-
Accountancy fees	(1,989)	(1,714)
Auditors fee's	(2,460)	-
General expenses	(519)	(614)
Subscriptions	-	(554)
Amortisation of intangible assets	(7,000)	(7,000)
Depreciation of FF & Equipment	(6,091)	(2,744)
Depreciation of motor vehicles	(5,946)	-
	<u>(177,897)</u>	<u>(84,389)</u>