

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**Christy Barrett & Co**  
**Unit 3, Second Floor,**  
**Davis Building,**  
**Lower Main Street,**  
**Mallow**  
**Co Cork**

**Company Number: 334823**  
**Charity Number: 14353**  
**Charities Regulatory Authority Number: 20046606**

## LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 8
Directors' Responsibilities Statement	9
Independent Auditor's Report	10 - 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 24
Supplementary Information relating to the Financial Statements	26 - 28

## LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Ann Ward Meg Murphy Patrick Lane Deborah Oniah Sharon Simcox Jerry Mullane (Resigned 24 March 2022)
<b>Chairperson</b>	Ann Ward
<b>Company Secretary</b>	Patrick Lane
<b>Charity Number</b>	14353
<b>Charities Regulatory Authority Number</b>	20046606
<b>Company Number</b>	334823
<b>Registered Office and Principal Address</b>	Mallow Community Campus Fair Street Mallow Co Cork P51 F344
<b>Auditors</b>	Christy Barrett & Co Unit 3, Second Floor, Davis Building, Lower Main Street, Mallow Co Cork
<b>Bankers</b>	AIB Bank Bank Place, Mallow Co Cork
<b>Solicitors</b>	Frank Nyhan & Associates Market Square Mallow Co Cork

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) 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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company 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 (FRS102) (effective 1 January 2019), the organisation has implemented its recommendations where relevant in these financial statements.

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

## **Mission, Objectives and Strategy**

### **Mission Statement**

Mission Statement is to provide a range of supports and services that contribute to the wellbeing of service users.

### **Objectives**

- To promote, provide for and develop Family Support services in the Mallow/North Cork area.
- To provide, promote and develop a wide range of Community based Family support services.
- To provide opportunities for individuals and families to participate actively in their own learning and social opportunities.
- To provide high quality community based counselling services for individuals.
- To provide a high quality Early Years service' for families who wish to participate in the activities of the FRC or to facilitate them to take up employment opportunities.
- To promote and encourage the setting up and development of self-help groups, as needed in the area at any one time.
- To encourage people to avail of educational and other opportunities e.g. volunteering.
- To respond to initiatives and needs in the local community.
- To provide information on and liaise with Statutory & Voluntary bodies operating in the area.
- To research and provide any information in areas of interest which coincides with the aims and objectives of the FRC.
- To establish and operate the FRC complete to meet the needs of the local community and to provide essentials services and amenities for families living locally and in outlying areas.
- To carry out any other activity of any similar or related nature or any activity which may in the opinion of the Directors be carried on by the company in furtherance of the principal objectives of the organisation.
- To present proposals for the improvement of policies and practices affecting people living in poverty.
- To develop a profession route through counselling, adult education and supported employment schemes to further training, education and employment opportunities.
- To develop new partnership methods of addressing the needs of marginalised groups in the community through the co-operation of various groups both statutory, voluntary, community and educational services.

### **Strategy**

The charity's strategy is kept under regular review.

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Structure, Governance and Management

### Structure

Le Cheile FRC came from very humble beginnings in 2000 in a one room property in Bathview, Mallow. The next home of the FRC was 33 Fair Street, a short distance from the home we currently stand in. Both of our first premises were the beginning of a community coming together to meet a need. Community Development and Childcare services have been the core of our work since the organisation began. Thanks to the foresight and initiative shown by the then Board of Directors and Management, capital funding was sought and approved to allow us to have a home in Mallow Community Campus for the future: a hub of activity for all ages, from our youngest service users in childcare to the parents attending a parenting course to our older clientele attending social groups weekly. There is a warm welcome here in Le Cheile FRC for you.

Le Cheile FRC is a company incorporated under the Companies Act 2014 and is limited by guarantee. The Governance of the company is conducted in accordance with its Constitution. The company is exempt from using the word 'Limited' under Section 1180 of the Companies Act 2014.

The company is governed and directed by a Voluntary Board which comprises people with varied background and skill sets. Its function is to provide leadership, develop strategy, formulate effective policies and oversee their implementation, ensure good governance and financial control. The Board is provided with regular financial and operational information.

Day to day operation of the charity are managed by the Manager who is appointed by the Board.

### Governance

The board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of its work. The company is compliant with the Governance Code as published by the Charities Regulator. This is completed annually by 31st October.

Detailed annual budgets are prepared by management and are reviewed and approved by the board.

Actual results and outcomes are compared against the budget by the board on a regular basis to ensure alignment with the Strategic Plan and to maintain tight budgetary control and obtain value for money.

The board has determined a formal schedule of matters for which its approval is specifically required including the use of the company seal.

The board of Directors met on 10 occasions during the financial year. The agenda for each meeting contains a requirement for a formal disclosure by each trustee of any conflict of interest or loyalty on any matter noted on the agenda. The Agenda for board Meeting will typically include: update from the finance sub-group and review of latest detailed management accounts; manager's Report on activities including progress; correspondence address to the Board and all correspondence on legal matters; monitoring of key areas such as service provision and any issues arising.

### Composition of the Board and Board Appointment Process

The Board for the year included the following:-

- Ann Ward
- Patrick Lane
- Meg Murphy
- Deborah Oniah
- Sharon Simcox
- Jerry Mullane (resigned on 24/3/2022)

#### Ann Ward

Attended 10 of 10 board meetings.

#### Patrick Lane

Attended 10 of 10 board meetings.

#### Meg Murphy

Attended 9 of 10 board meetings.

#### Deborah Oniah

Attended 6 of 10 board meetings.

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## **Sharon Simcox**

Attended 7 of 8 board meetings.

## **Jerry Mullane (resigned on 24/3/2022)**

Attended 3 of 3 board meetings before resigning as director.

## **Review of Activities, Achievements and Performance**

The principal activities, achievements and performance included the continued provision of direct support to those in need of our services.

The programmes run by the Company are essential for the well being of a large number of groups in the local community and reaches people over a wide geographical area. During the Covid 19 outbreak, Le Cheile FRC became innovative and delivered many of our traditional face to face programmes in an online format including: parenting courses, yoga, Pilates, knitting & crochet. The Directors are pleased with how these operated in the year, hope that being innovative to the needs of the community continues and they do not foresee any significant changes in activities in the foreseeable future.

Le Cheile FRC is constantly striving to develop its supports, services, facilities and response to the community need.

Over the past year we have:

- a) Expanded our Family Support services with the expansion of the team: this allows for more Family Support work to be carried out locally
- b) Expanded our Therapeutic Interventions with the introduction of Art Therapy: this was a pilot project for September 2021 into 2022
- c) Worked with the Mental Health Promotion Project to secure full time funding for the Social Prescribing Link Worker position for the future

## **Financial Review**

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

## **Financial Results**

At the end of the financial year the company has assets of €1,315,814 (2021 - €1,399,265) and liabilities of €247,831 (2021 - €317,821). The net assets of the company have decreased by €(13,461).

## **Reserves Position and Policy**

Le Cheile Family Resource Centre (FRC) funds are managed between restricted and unrestricted reserves.

Restricted reserves relates to monies received on the condition that they are only spent for the purpose received.

Unrestricted reserves relate to unconditional monies received with no stipulation as to how these funds should be spent.

The total reserves of the company are principally made up of tangible fixed assets and cash. Tangible fixed assets are effectively restricted as they are in use for Le Cheile FRC. Reserves for the purposes of this policy describe that part of Le Cheile FRC's funds that are freely available.

The directors have considered various factors including:

- risks associated with each stream of income and expenditure varying from budget
- planned activities
- ongoing commitments
- possible future costs

The Directors are mindful that a significant amount of fixed assets were purchased immediately following construction of the building in 2009 and will need to be renewed and also there may be significant maintenance costs going forward.

The Board has agreed that the most appropriate level of reserves, if at all possible, should be kept at a minimum level of €40,000. This will be monitored on an ongoing basis.

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Principal Risks and Uncertainties

This company is very dependent on grant aid from various government bodies in order to provide the services and programmes it was set up for. The ability of the company to continue to operate would be significantly impaired if this funding was to be reduced or withdrawn.

In addition the company receives other income from childcare provision, Literacy programme, Counselling etc. The income from these sources increased in the year as the impact of Covid 19 began to reduce.

The company has business policies and organisational structures to limit some of these risks and the Board of Directors and Management regularly review, reassess and proactively limit the associated risks insofar as possible.

## FUTURE DEVELOPMENTS

The Directors plan to continue providing the programmes as currently funded and achieve the objectives of the charity, with a keen focus on family and community support.

In 2023, we aim to re-generate all services associated with Le Cheile FRC since the Covid 19 pandemic and develop the Community Garden space for use by service users and the wider public.

Also develop a sustainable play therapy service to meet the local need for therapeutic interventions for children aged under 12.

## Directors and Secretary

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

Ann Ward  
Meg Murphy  
Patrick Lane  
Deborah Oniah  
Sharon Simcox  
Jerry Mullane (Resigned 24 March 2022)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Patrick Lane.

## Health and Safety

Le Cheile Family Resource Centre (Mallow) ensures the well-being of its employees, clients/customers through the strict adherence to health and safety standards. Systems are in place to ensure that employees are aware of and implement the charity's health and safety requirements.

Employees are required to work in a safe manner as mandated by law and best practice.

## Staff Training and Development

This company is committed to supporting and developing our staff in their careers with the organisation and to enable them to achieve their full potential in providing services to our members. Training is provided through in-house on the job training by our own professionals and through attendance at outside professional training courses relevant to their assessed training needs.

## Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) subscribes to and is compliant with the following:

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

## Transactions Involving Trustees

None of the trustees had any interests in any contracts entered into by the charity during the year.

## Post-Balance Sheet Events

There have been no events subsequent to the year end that require any adjustment to, or additional disclosure in the 2022 financial statements.

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

## Auditor

The auditor, Christy Barrett & Co has indicated his 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 auditor is 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 auditor is 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 Mallow Community Campus, Fair Street, Mallow, Co Cork, P51 F344.

Approved by the Board of Directors on 25/05/23 and signed on its behalf by:



Ann Ward  
Chairperson



Patrick Lane  
Director



# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) 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" 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and 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 company 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 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 net income or expenditure of the company 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 company 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 company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 25/05/23 and signed on its behalf by:



Ann Ward  
Chairperson



Patrick Lane  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**

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

#### **Opinion**

I have audited the company financial statements of LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In my opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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**

I conducted my audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. My responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the company in accordance with ethical requirements that are relevant to my 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 I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

In auditing the financial statements, I 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 I have performed, I 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.

My 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 my Auditor's Report thereon. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am 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 I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

In my opinion, based on the work undertaken in the course of the audit, I 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

I have obtained all the information and explanations which, to the best of my knowledge and belief, are necessary for the purposes of my audit.

In my opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**

### **Matters on which I am required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, I have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires me to report to you if, in my opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. I 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 9, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

My 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 my 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.

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

As part of an audit in accordance with ISAs (Ireland), I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)

### The purpose of my audit work and to whom I owe my responsibilities

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



**Christy Barrett**  
for and on behalf of  
**CHRISTY BARRETT & CO**  
Statutory Auditors  
Unit 3, Second Floor,  
Davis Building,  
Lower Main Street,  
Mallow  
Co Cork

25 MAY 2022

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) STATEMENT OF FINANCIAL ACTIVITIES

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

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Donations and legacies	6.1	-	3,000	3,000	-	3,000	3,000
Charitable activities							
- Income from all Charitable Activities	6.2	204,788	824,798	1,029,586	178,514	896,171	1,074,685
Investments	6.3	-	-	-	4	-	4
<b>Total income</b>		<b>204,788</b>	<b>827,798</b>	<b>1,032,586</b>	<b>178,518</b>	<b>899,171</b>	<b>1,077,689</b>
<b>Expenditure</b>							
Charitable activities	7.1	137,055	841,712	978,767	116,503	893,488	1,009,991
<b>Net income/(expenditure)</b>		<b>67,733</b>	<b>(13,914)</b>	<b>53,819</b>	<b>62,015</b>	<b>5,683</b>	<b>67,698</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>67,733</b>	<b>(13,914)</b>	<b>53,819</b>	<b>62,015</b>	<b>5,683</b>	<b>67,698</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	15	179,935	901,509	1,081,444	117,920	963,106	1,081,026
<b>Balances carried forward at 31 December 2022</b>		<b>247,668</b>	<b>887,595</b>	<b>1,135,263</b>	<b>179,935</b>	<b>968,789</b>	<b>1,148,724</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 25/05/2023 and signed on its behalf by:



Ann Ward  
Chairperson



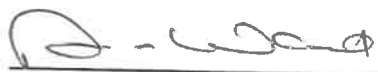
Patrick Lane  
Director


**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**BALANCE SHEET**

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	12	821,331	887,278
<b>Current Assets</b>			
Debtors	13	44,597	20,960
Cash at bank and in hand		449,886	491,027
		494,483	511,987
Creditors: Amounts falling due within one year	14	(247,831)	(317,821)
<b>Net Current Assets</b>		246,652	194,166
<b>Total Assets less Current Liabilities</b>		1,067,983	1,081,444
<b>Funds</b>			
Restricted funds		820,315	901,509
General fund (unrestricted)		247,668	179,935
<b>Total funds</b>	15	1,067,983	1,081,444

Approved by the Board of Directors on 25/05/23 and signed on its behalf by:

  
 Ann Ward  
 Chairperson

  
 Patrick Lane  
 Director

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		53,819	67,698
Adjustments for:			
Depreciation		20,473	17,935
Interest receivable and similar income		-	(4)
		<u>74,292</u>	<u>85,629</u>
Movements in working capital:			
Movement in debtors		(23,637)	7,346
Movement in creditors		(69,990)	98,382
		<u>(19,335)</u>	<u>191,357</u>
<b>Cash flows from investing activities</b>			
Interest received		-	4
Payments to acquire tangible assets		(21,806)	(27,002)
		<u>(21,806)</u>	<u>(26,998)</u>
<b>Net cash generated from investment activities</b>		<u>(21,806)</u>	<u>(26,998)</u>
<b>Net increase in cash and cash equivalents</b>		<u>(41,141)</u>	<u>164,359</u>
<b>Cash and cash equivalents at 1 January 2022</b>		<u>491,027</u>	<u>326,668</u>
<b>Cash and cash equivalents at 31 December 2022</b>	19	<u><u>449,886</u></u>	<u><u>491,027</u></u>

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Mallow Community Campus, Fair Street, Mallow, Co Cork, P51 F344 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the 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) (effective 1 January 2019).

The company 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 company 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 company for the financial year ended 31 December 2021 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".

#### 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 donors. Such purposes are within the overall objectives of the company.

#### 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 company.

- 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.



# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company 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 company.

### 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 company. Income from government and other co-funders is recognised when the company 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 company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company 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 company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company 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 company 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 company 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.

### Going Concern

This company is funded significantly by government agencies who provide funds to undertake various projects which benefit the community. Funding for these are ongoing and the company has not received any indication that these are at risk.

In addition the company raises income from other activities dealing with members of the public. There continues to be a significant demand for these services and this is expected to continue.

Overall the Directors have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the financial statements.

### Donated Facilities

In 2019 the company entered into a lease of a building from the Mercy congregation at a nominal rent. It is our policy to value this at market value in so far as it can be established by the Directors. This value will be entered as income under Donations and also as a charge to expenses.

### Government Supports

In the course of the year and due to the effects of the Covid pandemic the company received a small amount of employee supports from the government.

The company received wage subsidies under the Employment Wage Subsidy Scheme. Due to the nature of these subsidies these are shown separately as income and not netted off against the cost of salaries in the accounts.

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event, which will probably result in the transfer of economic value to a third party, and the amount due to settle the obligation can be reliably measured or estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant. Funds already received from government agencies and other co-funders that do not meet the criteria for recognition as income, are shown in creditors.

### Cash at bank and in hand

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

### Taxation and deferred taxation

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

### Government Grants

Government grants received for capital purposes (to acquire tangible fixed assets) are credited to restricted reserves (deferred credit). The amount of the grant is amortised and credited to the Statement of Financial Activities on the same basis as the related fixed assets are depreciated.

## 3. GOING CONCERN

The Directors have carefully assessed their revenue streams for each category of funding and believe it is correct to continue preparing these accounts on the basis that the Company can continue to operate on a going concern basis for the foreseeable future.

## 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

## 5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The following are the critical judgments and estimates that the Directors have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

### Depreciation and useful lives of tangible fixed assets

The depreciation rates are based on expected useful lives of the relevant assets. The estimates and underlying assumptions are reviewed on an ongoing basis and could have a material impact on both the results for the year and the financial position if altered.

### Recoverability of debtors

In assessing the recoverability of amounts due from debtors, the directors have made the assumption that any impairment resulting from the non-recoverability of the debtors owed to the charity will not be in excess of any bad debt provision that has been put in place. The directors believe that no provision is required.

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>6. INCOME</b>						
<b>6.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>	
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	
Donations and legacies		-	3,000	3,000	3,000	
		<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
<b>6.2 CHARITABLE ACTIVITIES</b>						
<b>6.2 CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>	
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	
Government Grants and other co-funders:		-	218,477	218,477	196,628	
TUSLA		-	397,111	397,111	189,022	
POBAL		-	9,466	9,466	9,537	
DEASP School Meals		-	55,712	55,712	219,994	
Cork County Council		-	60,622	60,622	47,676	
Health Services Executive (HSE)		79,205	-	79,205	73,924	
Childcare Fees		26,298	-	26,298	12,650	
Literacy Programme		21,095	-	21,095	17,180	
Counselling Contributions		78,190	83,410	161,600	308,074	
Other Contributions		<u>78,190</u>	<u>83,410</u>	<u>161,600</u>	<u>308,074</u>	
		<u>204,788</u>	<u>824,798</u>	<u>1,029,586</u>	<u>1,074,685</u>	
<b>6.3 INVESTMENTS</b>						
<b>6.3 INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>	
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	
Investments		-	-	-	4	
		<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>	
Deposit Interest						
<b>7. EXPENDITURE</b>						
<b>7.1 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Government Funded Programmes		692,514	-	114,904	807,418	837,251
Other expenditure on charitable activities		34,672	-	131,511	166,183	167,800
Governance Costs (Note 7.2)		-	-	5,166	5,166	4,940
		<u>727,186</u>	<u>-</u>	<u>251,581</u>	<u>978,767</u>	<u>1,009,991</u>
<b>7.2 GOVERNANCE COSTS</b>						
<b>7.2 GOVERNANCE COSTS</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Charitable activities - governance costs		-	-	5,166	5,166	4,940
		<u>-</u>	<u>-</u>	<u>5,166</u>	<u>5,166</u>	<u>4,940</u>

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

7.3 SUPPORT COSTS	Charitable Activities €	Governance Costs €	2022 €	2021 €
Wages and Salaries	81,432	-	81,432	95,349
Light & Heat	28,730	-	28,730	17,053
Printing, postage & stationery	6,215	-	6,215	4,472
Advertising	552	-	552	1,204
Telephone	11,324	-	11,324	12,021
Auditors remuneration	-	5,166	5,166	4,940
FRC Project	7,211	-	7,211	8,666
Bank Charges	825	-	825	773
Insurance	19,799	-	19,799	15,135
Repairs and maintenance	49,796	-	49,796	37,097
Travel and subsistence	333	-	333	374
Legal and professional	11,884	-	11,884	7,727
General expenses	7,841	-	7,841	10,419
Depreciation of freehold property	68,108	-	68,108	68,108
Depreciation of Fixtures, fittings & equipment	19,645	-	19,645	17,107
Capital grant release	(67,280)	-	(67,280)	(67,280)
	<u>246,415</u>	<u>5,166</u>	<u>251,581</u>	<u>233,165</u>
<b>8. ANALYSIS OF SUPPORT COSTS</b>			<b>2022</b>	<b>2021</b>
			€	€
Wages and Salaries			81,432	95,349
Light & Heat			28,730	17,053
Printing, postage & stationery			6,215	4,472
Advertising			552	1,204
Telephone			11,324	12,021
Auditors remuneration			5,166	4,940
FRC Project			7,211	8,666
Bank Charges			825	773
Insurance			19,799	15,135
Repairs and maintenance			49,796	37,097
Travel and subsistence			333	374
Legal and professional			11,884	7,727
General expenses			7,841	10,419
Depreciation of freehold property			68,108	68,108
Depreciation of Fixtures, fittings & equipment			19,645	17,107
Capital grant release			(67,280)	(67,280)
			<u>251,581</u>	<u>233,165</u>
<b>9. NET INCOME</b>			<b>2022</b>	<b>2021</b>
			€	€
<b>Net Income is stated after charging/(crediting):</b>				
Depreciation of tangible assets			20,473	17,935
Auditor's remuneration:				
- audit services			5,166	4,940

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**10. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2022 Number	2021 Number
Manager	1	1
Administration	1	1
Services provision	23	24
	<u>25</u>	<u>26</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	625,166	647,965
Social security costs	64,605	62,529
	<u>689,771</u>	<u>710,494</u>

**11. SALARY BAND**

There are no employees who received employee benefits excluding employer pension costs of more than €60,000 for the reporting period.

**12. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2022	1,702,676	418,717	2,121,393
Additions	-	21,806	21,806
At 31 December 2022	<u>1,702,676</u>	<u>440,523</u>	<u>2,143,199</u>
<b>Depreciation</b>			
At 1 January 2022	883,706	350,409	1,234,115
Charge for the financial year	68,108	19,645	87,753
At 31 December 2022	<u>951,814</u>	<u>370,054</u>	<u>1,321,868</u>
<b>Net book value</b>			
At 31 December 2022	<u>750,862</u>	<u>70,469</u>	<u>821,331</u>
At 31 December 2021	<u>818,970</u>	<u>68,308</u>	<u>887,278</u>

**13. DEBTORS**

	2022 €	2021 €
Other debtors - contributions/grants	30,162	9,799
Prepayments	14,435	11,161
	<u>44,597</u>	<u>20,960</u>

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>14. CREDITORS</b>		<b>2022</b>	<b>2021</b>
Amounts falling due within one year		€	€
Accruals		15,915	31,286
Deferred Income		231,916	286,535
		<u>247,831</u>	<u>317,821</u>

**15. FUNDS**

<b>15.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
		€	€	€
At 1 January 2021		117,920	963,106	1,081,026
Movement during the financial year		62,015	(61,597)	418
At 31 December 2021		179,935	901,509	1,081,444
Movement during the financial year		67,733	(81,194)	(13,461)
At 31 December 2022		<u>247,668</u>	<u>820,315</u>	<u>1,067,983</u>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022	Income	Expenditure	Transfers between funds	Other movements	Balance 31 December 2022
	€	€	€	€	€	€
<b>Restricted funds</b>						
Donations and legacies	-	3,000	3,000	-	-	-
Charitable activities - Grants from governments and other co-funders	901,509	824,798	838,712	-	(67,280)	820,315
	<u>901,509</u>	<u>827,798</u>	<u>841,712</u>	<u>-</u>	<u>(67,280)</u>	<u>820,315</u>
<b>Unrestricted funds</b>						
Unrestricted General	179,935	204,788	137,055	-	-	247,668
<b>Total funds</b>	<u>1,081,444</u>	<u>1,032,586</u>	<u>978,767</u>	<u>-</u>	<u>(67,280)</u>	<u>1,067,983</u>

**15.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	821,331	259,167	(231,916)	848,582
Unrestricted general funds	-	235,316	(15,915)	219,401
	<u>821,331</u>	<u>494,483</u>	<u>(247,831)</u>	<u>1,067,983</u>

# LE CHEILE FAMILY RESOURCE CENTRE (MALLOW) NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

## 16. STATUS

The company 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.

## 17. DIRECTORS' REMUNERATION

It is the policy of this company that no remuneration is paid to the Directors. All services rendered by directors are voluntary.

## 18. RELATED PARTY TRANSACTIONS

No directors or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the financial year.

## 19. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
Cash and bank balances	<u>449,886</u>	<u>491,027</u>

## 20. POST-BALANCE SHEET EVENTS

There have been no events subsequent to the year end that require any adjustment to, or additional disclosure in the 2022 financial statements.

The Directors have reviewed events that have occurred since the year end and are happy that there are no adjustments required in the accounts.

## 21. DONATED FACILITIES

During the year the company continued a lease agreement with the local Mercy Congregation to lease a building from them to provide community based activities. The rent is a nominal amount. The Directors feel that the market value of this is in the sum of €3,000 and is included as Income and Expenditure at this amount.

## 22. SALARY BAND

There were no employees for the reporting period who earned in excess of €60,000.

## 23. VOLUNTEERS

This company also receives support from voluntary workers. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised in the financial statements.

## 24. GOVERNMENT WAGE SUBSIDIES

The company received €34,632 under the employer wage subsidy scheme.

## 25. IRISH REFUGEE PROTECTION PROGRAMME

A programme to help refugees called the AMIF DA 2 Project was administered by Le Cheile with financing received from Cork County Council under instruction and supervision by the Department of Children, Equality, Disability, Integration and Youth.

At the year end there was an excess of Expenditure over Income in the sum of €44,597 on this project. Cork County Council have indicated that only €25,826 of this deficit will be funded by the Department.

**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**26. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on  
...25/5/2023...



**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**APPENDICES TO OPERATING STATEMENT**  
**FOR YEAR ENDED 31 DECEMBER 2022**

**APPENDIX II: TUSLA - CORE FUNDING**

	<b><u>TOTAL</u></b>	<b><u>Core Funding</u></b>
<b>INCOME</b>	169169	169169
<b><u>EXPENDITURE</u></b>		
Food/consumables	167	167
Wages & salaries	140581	140581
Travel & subsistence	747	747
Consumables/cleaning	355	355
Print, Post & Stat	908	908
Advertising & recruitment	0	0
Light & heat	2987	2987
Telephone	1735	1735
Insurance	3955	3955
Bank charges	678	678
Accountancy	741	741
Legal & professional	2482	2482
Maintenance & repairs	4999	4999
Courses & training	500	500
Project expenses	638	638
Fixed Assets	4805	4805
Subscriptions	221	221
Sundries	77	77
<b>Total:-</b>	<b>166576</b>	<b>166576</b>
<b>Net Surplus/(Deficit):-</b>	<b>2593</b>	<b>2593</b>

**Christy Barrett & Co**  
**Registered Auditor**

This schedule has been prepared from the books and records of Le Cheile Family Resource Centre (Mallow)

Date : 25/5/22



**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**APPENDICES TO OPERATING STATEMENT**  
**FOR YEAR ENDED 31 DECEMBER 2022**

**APPENDIX III: TUSLA - SOUTH**

	<b><u>TOTAL</u></b>	<b><u>Regional Funds</u></b>	<b><u>Play Therapy</u></b>
<b>INCOME</b>	27424	22424	5000
<b><u>EXPENDITURE</u></b>			
Food/consumables	0	0	0
Wages & salaries	26930	25973	957
Travel & subsistence	1496	1496	0
Print, Post & Stat	195	195	0
Advertising	0	0	0
Light & heat	638	638	0
Telephone	1322	1322	0
Insurance	417	417	0
Bank charges	0	0	0
Accountancy	99	99	0
Legal & professional	630	30	600
Counselling	7710	0	7710
Recruitment	180	0	180
General expenses	287	95	192
Maintenance & repairs	2088	2088	0
Courses & training	340	340	0
Project expenses	0	0	0
Subscriptions	0	0	0
Fixed Assets	0	0	0
<b>Total:-</b>	42332	32693	9639
<b>Net Surplus/(Deficit):-</b>	-14908	-10269	-4639



**Christy Barrett & Co**  
**Registered Auditor**

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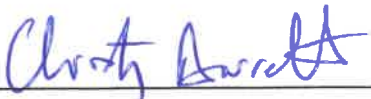
**Date :** 25/5/22



**LE CHEILE FAMILY RESOURCE CENTRE (MALLOW)**  
**APPENDICES TO OPERATING STATEMENT**  
**FOR YEAR ENDED 31 DECEMBER 2022**

**APPENDIX IV: TUSLA**  
**MARRIAGE, CHILD AND BEREAVEMENT COUNSELLING**

	<b><u>Total</u></b>
<b>INCOME</b>	9568
<b><u>EXPENDITURE</u></b>	
Cost of providing counselling sessions	8290
Postage & stationery	0
Food & consumables	0
Light & heat	58
Telephone	218
Insurance	198
Legal & professional	575
Maintenance & repairs	110
Courses & training	70
Accountancy	49
Fixed Assets	0
<b>Total:-</b>	9568
<b>Net Surplus/(Deficit):-</b>	0



**Christy Barrett & Co**  
**Registered Auditor**

This schedule has been prepared from the books and records of Le Cheile Family Resource Centre (Mallow)

Date : 25/5/22

