

Company Number: 344649

**Breffni Community Development CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2023**

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

# Breffni Community Development CLG

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## Breffni Community Development CLG DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Margaret Hyland Darren O' Brien (Resigned 12 July 2023) Sharon Kavanagh (Resigned 12 July 2023) Teresa Feeley (Resigned 24 January 2024) Nollaig Mc Greevy Kathleen Tivnan Jacqueline Daly Joan Regan Cathal Regan Liam Feely (Resigned 24 January 2024) Joanna Kellett Siobhan McElgunn Maria Slevin
<b>Company Secretary</b>	Nollaig Mc Greevy
<b>Company Number</b>	344649
<b>Registered Office and Business Address</b>	Community House Breffni Crescent Carrick on Shannon Co Leitrim N41 X9D6
<b>Auditors</b>	Moran McNamara Certified Public Accountants and Statutory Auditors North West Business & Technology Park Castlecarra Road Carrick on Shannon Co. Leitrim N41 T2W6
<b>Bankers</b>	Allied Irish Bank Main Street Carrick on Shannon Co. Leitrim
<b>Solicitors</b>	McCormacks Solicitors North West Business & Technology Park Castlecarra Road Carrick on Shannon Co. Leitrim N41 T2W6 Republic of Ireland

# Breffni Community Development CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2023

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

### Principal Activity and Review of the Business

The company is a charity and not-for-profit organisation and is regulated by the Charities Regulator. The principal activity of the company is to establish, promote and operate a community development programme with both universal and targeted services. The main areas of business are the Early Years' service, the Family Support Service, the Youth Café and Afterschool Service and the Social Prescribing Service. Alongside other community initiatives such as addiction and mental health support groups, health promotion activities, housing outreach support, estate management, youth groups and summer camps, administrative services and fundraising.

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

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

### Principal risks and uncertainties:

**Income and Financial Sustainability-** The income and financial risk is managed by 3-month finance and risk meetings to actively monitor the usage of funds and to update and review the finance and risk register framework. The company complies with Service Level Agreements (SLA) and Grant Aid Agreements which are secured, reviewed, and agreed upon with all stakeholders during monitoring reviews held with the HSE, Tulsa, Pobal, and any other stakeholders. The reserve policy is approved and reconsidered annually. Terms of agreements are internally controlled for example, payments are processed with HSE NFR 01 requirements. All funding operational and administrative aspects are aligned with the Statement of Guiding Principles for Finance in the framework of the Charities Bill 2007. The Charities Governance Code Compliance Record Form is a rolling agenda item at the monthly board meetings.

**Data Protection Compliance and GDPR-** There is always a risk of an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data. Data breach risk is managed by GDPR training for staff and a culture of lawfulness, fairness, and transparency in day-to-day business practice. Personal data is processed lawfully, fairly, and in a transparent manner. Point in case is when the company is obtaining garda vetting a declaration is signed to consent to data processing and storage practice.

**Organisation change -**The failure to execute organisation change and transformation programs effectively is a potential risk. This risk is managed with information and training, an established vision, and a solid, achievable plan of action for change. All information is circulated in clear & simple terms to all stakeholders involved in the process. Transitions are more effective when time and preparation are incorporated & communicated clearly into the day-to-day management of the transition.

**Safeguarding -**Failure to safeguard a charity's beneficiaries or associated vulnerable persons including children from abuse and maltreatment. The company is fully committed to protecting people, particularly children, vulnerable adults, and beneficiaries of the company at all costs. The company implements the Children's First Act 2015 carrying out risk assessments, having an up-to-date Child Safeguarding policy in place, and an updated registration of mandated persons. A qualified social worker is a member of the staff team and is responsible for identifying potential gaps and opportunities for improvement regarding safeguarding protocol.

**People, Leadership, and culture-** Weaknesses or failure of leadership's inability to develop and retain talent effectively, and an organisational culture that is not an enabler in the pursuit of the company's strategy and objectives. Continuous Professional Development (CPD) to improve key skills is embedded in supervision and team meetings and within the operational development. Applying a view to increasing and accessing funds and resources allocated for training, team building, supervision, and staff welfare support.

### Achievements and Key Performance Indicators: -

Breffni FRC, is a modern, community-based project, the focus of which is to provide relevant family-based support and services in an accessible, professional and comfortable environment. Breffni FRC Programme includes daytime, evening, and weekend programmes and activities. In 2023, we piloted a Family Support and Domestic Violence drop-in clinic to provide support and intervention to individuals and families who present with complex needs.

**CLAR Project:** was a targeted investment programme for rural areas. Breffni was successful in securing funding throughout 2021 the work was ongoing in 2022/2023 developing garden/allotment community facilities and amenities in the area. The project plan to develop the infrastructural deficiencies in the allotment/community garden area. This community space is still a progressive project with continuing funding requirements to advance the community garden concept.

**Breffni Childcare incorporates Pre-School & Crèche:** Our community childcare facility is Tusla-approved and employs a manager and 10 staff, including a cook. It operates the free preschool scheme (ECCE) and can accommodate up to

## **Breffni Community Development CLG DIRECTORS' REPORT**

for the financial year ended 31 December 2023

20 preschool children daily. Our crèche offers quality childcare provision for up to 41 children daily.

The company has plans in place to ensure the families, children, young people, and individuals in Carrick on Shannon and surrounding areas can avail of the services and projects as follows;

**Baby & Toddler Group:** This is a multicultural group that provides a high level of support to parents who may be new to the area or from a different cultural background.

**Breffni Men's Gardening & Social Club:** This group runs every Tuesday for men of all ages and abilities and includes gardening, woodwork and social outings. A great way for men to integrate within the community, reduce isolation and promote good mental health. Kindly been supported by volunteers and MSLETB funding.

**Corryeolous Women's Group:** This group was established to support the needs of local women in the area and to represent them on matters affecting their health & day to day lives. This group has an active working and networking partnership with groups and Statutory Agencies including HSE, Leitrim Development Company, MSLETB, Leitrim County Council, DVAS, MABS, and CIS.

**Disability Initiatives:** The centre formally embarked on providing a range of services and programmes for people with disabilities. Active working partnerships with National Learning Network, DESSA, Involve, Rehab care, APPTS, Mental Health Ireland, Irish Wheelchair Association, Dept. of Social Protection and the HSE Learning Disability Services have resulted in Saol Nua operating from Breffni every week.

**OASIS Breffni Women's Shed:** This is a very popular and busy group that meets each Friday for workshops, trips and a light lunch. Focusing on women's social interaction and reducing isolation.

**WING (Women's International Network Group).** This group benefits of activities, workshops and talks to women of all ages and cultures, addressing cultural differences, social isolation and family issues. This groups is supported by HSE national lottery and Leitrim County Council. The company also had various fundraising initiatives by having a successful Golf Classic fundraiser, church gate collection, and textile recycling bank. Other programmes and supports were given including StayWell screening programme (Healthy Ireland), Breffni Youth Café, Memory Café and peer support recovery, preventative programs for addiction, mental health wellness, employment and administrative services, and internet and information centre.

Between 2022 and 2023 we secured funding from HSE to provide Social Prescribing throughout Leitrim/West Cavan, to help people improve their health and wellbeing by connecting with local groups and supports. Participants meet with the Link worker to talk about what matters and co-produce a Well Being Plan, the 'Social Prescription'. The intervention work includes joining local community groups, support returning to work or education or lifestyle changes, like exercising. The Link worker supports participants to connect with the activities set out in their Well Being Plan. We have a Games Group available as a 'stepping stone' group to other social groups.

### **Financial Results**

The surplus for the financial year after providing for depreciation amounted to €25,507 (2022 - €21,129).

At the end of the financial year, the company has assets of €1,034,646 (2022 - €1,052,382) and liabilities of €255,183 (2022 - €298,426). The net assets of the company have increased by €25,507.

### **Directors and Secretary**

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

Margaret Hyland  
Darren O' Brien (Resigned 12 July 2023)  
Sharon Kavanagh (Resigned 12 July 2023)  
Teresa Feeley (Resigned 24 January 2024)  
Nollaig Mc Greevy  
Kathleen Tivnan  
Jacqueline Daly  
Joan Regan  
Cathal Regan  
Liam Feely (Resigned 24 January 2024)  
Joanna Kellett  
Siobhan McElgunn  
Maria Slevin

The secretary who served throughout the financial year was Nollaig Mc Greevy.

# **Breffni Community Development CLG**

## **DIRECTORS' REPORT**

for the financial year ended 31 December 2023  
Structure and Governance

The company is a charity and does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €2.

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

Breffni Community Development CLG has a board of directors and had up to 13 members in 2023. At present the Committee has fourteen members from a variety of professional backgrounds relevant to the work of the charity. All directors are voluntary and receive no remuneration.

Breffni Community Development CLG is committed to maintaining the highest standards of corporate governance.

The board of directors held eleven meetings during 2023 where attendance numbers at these meetings ranged from six members to ten members at each meeting. It has overall responsibility to ensure that the governance of the organisation is in line with best practice and that all operational functions meet all requirements under current legislation, charitable and company law, and health and safety standards.

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

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

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

### **Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

The key strategic plans for the future are as follows:-

To continue to develop and offer a range of quality support services underpinned by research and regular community evaluation.

To increase Breffni Community Development Company funding from diverse sustainable sources to ensure continuous delivery of service to meet the emerging needs of the community.

To build the Breffni Community Development Company's profile as a leading community hub with practical inclusive accessible support in the community.

To continue to develop and expand the services offered to ensure the operational and strategic plan is supported by effective plans and budgets, as well as defined by key performance indications.

Breffni Community Development Company Limited by Guarantee will continue to strive to map our community interventions and activities against our organisational and charity purpose and function.

### **Post Balance Sheet Events**

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

### **Auditors**

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

### **Statement on Relevant Audit Information**

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

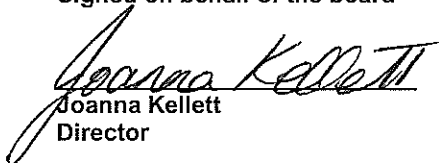
# Breffni Community Development CLG DIRECTORS' REPORT

for the financial year ended 31 December 2023

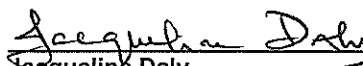
## Accounting Records

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 Community House, Breffni Crescent, Carrick on Shannon, Co Leitrim, N41 X9D6.

Signed on behalf of the board

  
Joanna Kellett  
Director

Date: 14<sup>th</sup> June 2024

  
Jacqueline Daly  
Director

Date: 14<sup>th</sup> June 2024

# Breffni Community Development CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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

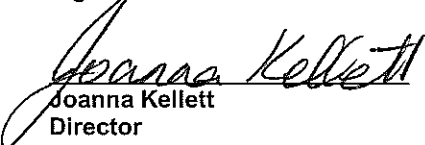
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

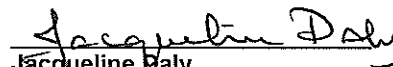
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Signed on behalf of the board

  
Joanna Kellett  
Director

Date: 14<sup>th</sup> June 2024

  
Jacqueline Daly  
Director

Date: 14<sup>th</sup> June 2024



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Breffni Community Development CLG**

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

#### **Opinion**

We have audited the financial statements of Breffni Community Development CLG ('the company') for the financial year ended 31 December 2023 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report have been prepared in accordance with applicable legal requirements.

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Breffni Community Development CLG**

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

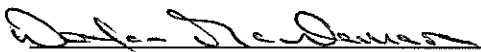
#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [www.iaasa.ie/wp-content/uploads/2022/10/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/wp-content/uploads/2022/10/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

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

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



**Declan McNamara FCCA**

**for and on behalf of**

**MORAN MCNAMARA**

Certified Public Accountants and Statutory Auditors

North West Business & Technology Park

Castlecarra Road

Carrick on Shannon

Co. Leitrim

N41 T2W6

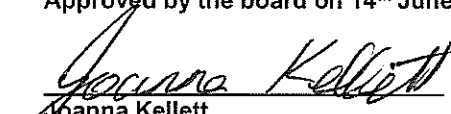
**Date 14<sup>th</sup> June 2024**

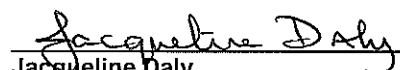
**Breffni Community Development CLG**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income		838,703	741,021
Expenditure		(813,264)	(719,892)
Surplus before interest		25,439	21,129
Interest receivable and similar income		68	-
Surplus before tax		25,507	21,129
Tax on surplus		-	-
Surplus for the financial year		25,507	21,129
Total comprehensive income		25,507	21,129

Approved by the board on 14<sup>th</sup> June 2024 and signed on its behalf by:

  
 Joanna Kelleth  
 Director

  
 Jacqueline Daly  
 Director

## Breffni Community Development CLG


### BALANCE SHEET

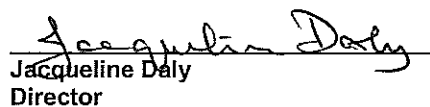
as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	9	677,445	688,077
<b>Current Assets</b>			
Debtors	10	4,882	5,938
Cash and cash equivalents		352,319	358,367
		357,201	364,305
<b>Creditors: amounts falling due within one year</b>	11	(88,746)	(121,011)
<b>Net Current Assets</b>		268,455	243,294
<b>Total Assets less Current Liabilities</b>		945,900	931,371
amounts falling due after more than one year	12	(166,437)	(177,415)
<b>Net Assets</b>		779,463	753,956
<b>Reserves</b>			
Revaluation reserve		440,791	440,791
Income and expenditure account		338,672	313,165
<b>Equity attributable to owners of the company</b>		779,463	753,956

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

Approved by the board on 14<sup>th</sup> June 2024 and signed on its behalf by:

  
Joanna Kellett  
Director

  
Jacqueline Daly  
Director

## Breffni Community Development CLG RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2023

	Retained surplus	Revaluation reserve	Total
	€	€	€
At 1 January 2022	292,036	440,791	732,827
Surplus for the financial year	21,129	-	21,129
At 31 December 2022	313,165	440,791	753,956
Surplus for the financial year	25,507	-	25,507
At 31 December 2023	<u>338,672</u>	<u>440,791</u>	<u>779,463</u>

# Breffni Community Development CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. General Information

Breffni Community Development CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 344649. The registered office of the company is Community House, Breffni Crescent, Carrick on Shannon, Co Leitrim, N41 X9D6 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2023 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Income comprises the invoice value of childcare services provided, rental space and administrative income. It also comprises all grants, government funding, fundraising and donations received.

#### Tangible assets and depreciation

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

Land and buildings freehold	-	1% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are stated at cost.

#### Employee benefits

The company provides access to a PRSA (Personal Retirement Savings Account). The assets of the scheme are held separately from those of the company in an independently administered fund.

#### Taxation and deferred taxation

The company has tax exemption status under Section 207 of the Taxes Consolidation Act 1997 and is exempted from corporation tax with the Revenue Commissioners. Its registered charity number is 20045456 and its CHY number is 14070.

#### Government grants

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

## Breffni Community Development CLG

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 3. Significant accounting judgements and key sources of estimation uncertainty

#### Judgements

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

#### Going concern:

The directors consider it appropriate to prepare the financial statements on a going concern basis and set out details of this information in note 4 to these financial statements.

Depreciation of fixed assets and amortisation of government grants are the key source of estimation used.

### 4. Going concern

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

The company realised a surplus of €25,888 for the financial year. The assets exceeded its liabilities by €779,844 as at 31st December 2023. The income from government funding, childcare fees, fundraising and donations has increased during the period and the directors are expecting this to continue during 2024.

The directors state that they have considered the impact of the various risks associated with the company and the energy costs and inflation rate increases on its finances and ability to continue as a going concern. The directors have confirmed they do not envisage any change in core funding from Tusla or Pobal going forward into 2024 and 2025 and that all employees will continue to be paid from funding received during the year. They have also confirmed a strategic plan is in place for future fundraising activities to take place for the remainder of 2024 and 2025 to repay the reserve funds used for the extension to the building during 2020.

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

### 5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit the company's annual returns to the companies registration office and to assist with the preparation of the financial statements.

6. Operating surplus	2023	2022
	€	€
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	21,992	20,611
Amortisation of Government grants	(10,978)	(10,978)
	<u>          </u>	<u>          </u>

### 7. Employees

The average monthly number of employees during the financial year was 18, (2022 - 18).

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

	2023	2022
	Number	Number
Community Services Programme	7	7
Family Resource Centre	3	3
Equal Opportunities Childcare Programme	8	8
	<u>          </u>	<u>          </u>
	<u>18</u>	<u>18</u>

**Breffni Community Development CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

**8. Employee benefits**

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

**9. Tangible assets**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2023	663,429	205,216	868,645
Additions	-	11,360	11,360
At 31 December 2023	<u>663,429</u>	<u>216,576</u>	<u>880,005</u>
<b>Depreciation</b>			
At 1 January 2023	59,993	120,575	180,568
Charge for the financial year	6,634	15,358	21,992
At 31 December 2023	<u>66,627</u>	<u>135,933</u>	<u>202,560</u>
<b>Net book value</b>			
At 31 December 2023	<u>596,802</u>	<u>80,643</u>	<u>677,445</u>
At 31 December 2022	<u>603,436</u>	<u>84,641</u>	<u>688,077</u>

**10. Debtors**

	2023 €	2022 €
Trade debtors	651	1,548
Other debtors	4,231	4,390
	<u>4,882</u>	<u>5,938</u>

**11. Creditors**

<b>Amounts falling due within one year</b>	2023 €	2022 €
Trade creditors	4,807	1,172
Taxation	13,080	12,257
Accruals	3,813	3,432
Deferred Income	67,046	104,150
	<u>88,746</u>	<u>121,011</u>

The deferred income relates to government revenue grants not spent at 31st December 2023 amounting to €67,046 (2022 - €104,150).

**12. Creditors**

<b>Amounts falling due after more than one year</b>	2023 €	2022 €
Government grants (Note 13)	<u>166,437</u>	<u>177,415</u>



**Breffni Community Development CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

13. Government Grants Deferred	2023 €	2022 €
<b>Capital grants received and receivable</b>		
At 1 January 2023	201,038	165,584
Increase in financial year	-	35,454
	<u>201,038</u>	<u>201,038</u>
At 31 December 2023	<u>201,038</u>	<u>201,038</u>
<b>Amortisation</b>		
At 1 January 2023	(23,623)	(12,645)
Amortised in financial year	(10,978)	(10,978)
	<u>(34,601)</u>	<u>(23,623)</u>
At 31 December 2023	<u>(34,601)</u>	<u>(23,623)</u>
<b>Net book value</b>		
At 31 December 2023	<u>166,437</u>	<u>177,415</u>
At 1 January 2023	<u>177,415</u>	<u>152,939</u>

**14. Status**

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

**15. Capital commitments**

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

**16. Contingent liabilities**

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

**17. Post-Balance Sheet Events**

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

**18. Tax Clearance Procedures**

The company is compliant with all relevant circulars (including circular 44/2006) and are also compliant with tax clearance procedures. We undertake that the state's investment is protected and will not be used as security for any other activity without prior consultation and sanction of the parent Department. The grant reporting is in line with circular 13/2014 requirements and are set out on page 17 (continued) overleaf.

**19. Related party transactions**

The company did not have any related party transactions to be reported during the financial period.

Government Body	Grant Making Agency	Grant Programme	Purpose of Grant	Total €	Term	Opening Grant deferred/ (due) €	Grant Included in financial statements €	Total Grant received in 2023 €	Closing Grant deferred / due €	Type of Grant	Grant Restriction	Notes
<b>Breifni Community Development CUG</b>												
<b>Circular 13</b>												
<b>Accounts Year Ending 31st December 2023</b>												
DCYA	TUSIA	COBE STAFF FUNDING	Staff Salaries & Overheads Covid 19 Funding	162,593.11	1 Year	11,206.00	162,593.11	162,593.11	11,403.00	Revenue	Programme Costs	
DCYA	TUSIA	COUNSELLING FUNDING	COUNSELLING	4,160.00	1 Year	4,000.00	4,000.00	160.00	110.00	Revenue	Programme Costs	
BCVA	TUSIA	UKRAINIAN FUNDING	Support the needs of Ukrainian in Ireland	4,000.00	1 Year	4,000.00	4,000.00	4,000.00	4,000.00	Revenue	Programme Costs	
Government of Ireland	NATIONAL FORUM	RECOVERY & RESILIENCE	COUNSELLING	5,338.00	1 Year	5,338.00	5,338.00	5,338.00	5,338.00	Revenue	Programme Costs	
Government of Ireland	POBAL	DORMANT ACCOUNT	Equipment/Repairs & Maintenance to Centre	100,311.81	1 Year	4,419.00	101,721.59	100,311.81	9,259.82	Revenue	Programme Costs	
POBAL Department of Rural & Community Development	POBAL	ESP	Staff Salaries & Overheads	54,102.00	1 Year	10,670.00	54,102.00	54,102.00	54,102.00	Revenue	Programme Costs	
POBAL Department of Rural & Community Development	POBAL	ECCE Childcare Programme	Staff Salaries & Overheads	162,116.95	1 Year	-	162,116.95	162,116.95	-	Revenue	Programme Costs	
POBAL Department of Rural & Community Development	POBAL	NCS	Staff Salaries & Overheads	2,880.00	1 Year	-	2,880.00	2,880.00	-	Revenue	Programme Costs	
POBAL Department of Rural & Community Development	POBAL	AIMS	Support Staff with Children with Autism	80,602.72	1 Year	-	80,602.72	80,602.72	-	Revenue	Programme Costs	
POBAL Department of Rural & Community Development	POBAL	Core Funding	Staff Salaries & Overheads	80,602.72	1 Year	19,418.00	64,467.89	62,355.65	17,985.96	Revenue	Programme Costs	
HSE	POBAL	SOCIAL PRESCRIBING	Staff Salaries & Overheads	62,355.65	1 Year	8,832.07	7,293.97	62,355.65	17,985.96	Revenue	Programme Costs	
POBAL Department of Rural & Community Development	POBAL	Community Centres Investment Fund	Maintenance to Centre	-	2 Year	3,924.00	-	-	3,924.00	Revenue	Programme Costs	
Bank of Ireland	Community Foundation	Mental Health/Finance	Community Centres Investment Fund	-	1 Year	5,000.00	5,000.00	5,000.00	-	Revenue	Programme Costs	
Bank of Ireland	Community Foundation	Ukrainian Funding	Support the needs of Ukrainian in Ireland	-	1 Year	871.00	871.00	871.00	-	Revenue	Programme Costs	
Bank of Ireland	Community Foundation	Corryvoolen Women's Group	Run programmes for Women's Group	-	1 Year	3,600.00	3,600.00	3,600.00	-	Revenue	Programme Costs	
Arts & Heritage	Leitrim County Council	Cinema Na Nog	Run events for Youth & Childcare	4,190.56	1 Year	-	4,190.56	4,190.56	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	CSF 2023	Community Support Fund	1,130.00	1 Year	-	1,130.00	1,130.00	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Covid 19 Light & Heat	Light & Heat Cost	3,000.00	1 Year	2,780.00	2,780.00	3,000.00	3,115.00	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Period Poverty	Support for the Women in our Community	880.00	1 Year	-	880.00	880.00	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Community Festival Investment Funding	Funding towards FUN DAY 2023	600.00	1 Year	210.00	483.00	600.00	327.00	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Leitrim Sports Partnership	Run courses/events for groups	600.00	1 Year	1,656.00	600.00	600.00	1,656.00	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	CEP Building	Repairs/Maintenance to Centre	324.00	1 Year	-	324.00	324.00	-	Revenue	Programme Costs	
Department of Rural & Community Development	Leitrim County Council	CLAR Project	Completion of Fairy Garden	324.00	1 Year	-	324.00	324.00	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Leitrim Sports Partnership	Programme for RAIN Child Ireland	1,000.00	1 Year	1,000.00	1,000.00	1,000.00	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Pride of Place	Upkeep of Centre	1,200.00	1 Year	-	1,200.00	1,200.00	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Estate Management Grant	Upkeep of Centre	400.00	1 Year	-	400.00	400.00	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Leitrim PPH	Townspark upstairs/estate maintenance	417.00	1 Year	-	417.00	417.00	85.00	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Healthy Living	Love where you live: Township Residents	224.80	1 Year	-	224.80	224.80	-	Revenue	Programme Costs	
Leitrim County Council	Leitrim County Council	Summer Scheme	Sensory Santa Event	800.00	1 Year	-	800.00	800.00	-	Revenue	Programme Costs	
Childcare Committees Ireland/POBAL	Leitrim County Council	Parent & Toddler	Run events for Youth	300.00	1 Year	-	300.00	300.00	-	Revenue	Programme Costs	
Childcare Committees Ireland/POBAL	Leitrim County Council	LDCO	Run events for Parent & Toddler Group	500.00	1 Year	-	500.00	500.00	-	Revenue	Programme Costs	
Department of Rural & Community Development	Leitrim Development Co Ltd	LDCO	Sensory Santa Event	500.00	1 Year	-	500.00	500.00	-	Revenue	Programme Costs	
Department of Rural & Community Development	Leitrim Development Co Ltd	LDCO	Family Fun Day/Burning costs	74.91	1 Year	-	74.91	74.91	-	Revenue	Programme Costs	
Department of Rural & Community Development	Leitrim Development Co Ltd	LDCO	Upkeep of Townspark Residents Area	500.00	1 Year	-	500.00	500.00	-	Revenue	Programme Costs	
Department of Rural & Community Development	Leitrim Development Co Ltd	GARDE LATROUMA	Refreshments for Disability Group	74.91	n/a	-	74.91	74.91	-	Revenue	Programme Costs	
Department of Rural & Community Development	Leitrim Development Co Ltd	Leitrim Integration	Refreshments for Disability Group	500.00	1 Year	-	500.00	500.00	-	Revenue	Programme Costs	
HSE National Lottery Grant Scheme	National Lottery	National Lottery Funding	run events for women's group	9,675.51	1 Year	23,130.00	19,434.00	9,675.51	13,371.00	Revenue	Programme Costs	
HSE National Lottery Grant Scheme	National Lottery	National Lottery Funding	disabilities, carers, older people and disadvantaged people.	9,675.51	1 Year	23,130.00	19,434.00	9,675.51	13,371.00	Revenue	Programme Costs	
HSE National Lottery Grant Scheme	National Lottery	National Lottery Funding	Where all older people can be more active, more visible, more creative, more connected, more confident, more often	9,675.51	1 Year	23,130.00	19,434.00	9,675.51	13,371.00	Revenue	Programme Costs	
Sports Ireland & HSE	Age & Opportunity	Age & Opportunity Active	Staf Nua Group	960.00	n/a	1,330.00	1,694.00	980.00	616.00	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Willow Weaving	Willow Weaving	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Willow Weaving	Staf Nua Group	320.00	1 Year	-	320.00	320.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Pottery & Design	Breifni Men's & Gardening Group	320.00	1 Year	-	320.00	320.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Pottery & Design	Breifni Men's & Gardening Group	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Pottery & Design	Oasis Women's Group	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Arts Education	Video Making	1,035.00	1 Year	-	1,035.00	1,035.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Arts Education	Breifni Men's & Gardening Group	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Arts Education	Arts Education - Staf Nua Group	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Arts Education	Staf Nua Group	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Wellbeing Programme	WING Group	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Wellbeing Programme	Oasis Women's Group Wellbeing	480.00	1 Year	-	480.00	480.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	REACH 2023	Breifni Gardening Group	2,580.00	1 Year	-	2,580.00	2,580.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	REACH 2023	Breifni Men's & Gardening Group	1,325.00	1 Year	-	1,325.00	1,325.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Pottery & Design	Breifni Men's & Gardening Group	400.00	1 Year	-	400.00	400.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Arts Education	Arts Education	345.00	1 Year	-	345.00	345.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	BTEI Rental	Breifni Men's & Gardening Group	420.00	1 Year	-	420.00	420.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	ETB - Education Training Board	Oasis & Corryvoolen Programmes	Rental for programmes/courses	345.00	1 Year	-	345.00	345.00	-	Revenue	Programme Costs	
Department of Further Education & Skills	HSE LDCO	Oasis & Corryvoolen Programmes	Women's Group Activities	680,001.06	1 Year	104,149.07	704,550.84	669,804.06	67,044.78	Revenue	Programme Costs	

# Breffni Community Development CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### Segmented Accounts Information for Expenditure

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	Core	Dormant a/a	Counselling/P lay Therapy	Ukraine Fundin g	CYPS C Autism	Nation al Forum	Tusla Covid 19
	€	€	€	€	€	€	€
<b>Income</b>							
Tusla Service Type 1(Core funding)	162,503	-	4,160	4,000	-	5,358	0.00
<b>Total Tusla Income (A)</b>	162,503	-	4,160	4,000	-	5,358	-
<b>Expenditure</b>							
Staff costs	140,237						
Travel & Subsistence	4,535						
Insurance	260						
Telephone	514						
Training	100						
Printing Postage & Stationary	1,701						
Computer Costs	2,493						
Repairs & maintenance	2,397						
Audit & accounting services	985						
Legal & professional fees	3,200						
Bank Charge	58						
Subscriptions	102						
Misc/Sundry	2,934						
FEAD/Food cloud expense	1,452						
Capital install phone system							
Light & Heat	812						
Staff Recruitment/Advertising	526						
Programme costs		4,084	4,050	-	4,000	5,358	0.00
<b>Total Tusla expenditure (B)</b>	162,306	4,084	4,050	-	4,000	5,358	0.00
<b>Tusla Surplus/(Deficit) Year End 2023 (A-B)</b>	197	4,084	110	-	4,000	-	0.00
<b>Opening Tusla Balance 01 January 2023</b>	5,127	4,419	-		4,000	5,358	6,079
<b>Closing Tusla Balances 31 December 2023</b>	5,324	335	110	4,000	-	-	6,079

### 21. Auditor's remuneration

The auditor's remuneration for the period is €3,100 excluding VAT @ 23% (2022 - €2,790).

**Breffni Community Development CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

**22. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 14<sup>th</sup> June 2024.

**BREFFNI COMMUNITY DEVELOPMENT CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

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

**NOT COVERED BY THE AUDITORS REPORT**

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

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Income</b>		
Childcare Fees	53,585	57,522
Pobal subvention (CCS)/(CCSP)	-	30,162
Pobal free school year (ECCE)	54,102	50,039
Child & family agency	162,306	159,225
Administration income	1,043	1,003
Management fees	17,920	16,096
Room rental	18,343	9,253
Pobal income	109,015	98,588
Misc income	125	480
Womens- Oasis women's shed	835	1,230
Correolous Women - national lottery	490	1,200
Women's national lottery	4,195	500
Correolous women fees	800	1,012
Men's group - HSE national lottery	1,495	1,300
Men's group fees	305	220
Child & family agency counselling grant	4,050	4,160
Child & family agency dormant account	4,084	3,845
Child & family agency other grants	5,358	-
HSE/national lottery Disability	1,135	865
Saol nua fees	525	104
Youth - various camps fees	745	2,490
LCC -Youth - funding Crinnu	1,600	632
Leitrim county council - youth grants	1,479	2,180
Fundraising / donations	17,439	20,076
Miscellaneous income	1,762	1,008
Pobal - Programme support payment	80,603	23,559
AIMS receipt	2,880	-
NCS - Transitional sustainability	162,117	140,924
Pobal Transition funding	-	8,110
Pobal senior alert scheme	40	190
Youth fees	5,435	4,474
Leitrim CCC - Parent & Toddler grant	800	1,624
HSE Lottery - alternate therapies	2,880	1,500
Age & Opportunity	1,694	-
Leitrim County Council	1,547	7,148
LCC Leitrim sports partnership	807	390
LCC CAF scheme community garden	-	345
The Community Foundation	5,871	2,129
Healthy Ireland	-	4,341
MSLETB	9,545	5,133
Revenue wage subsidy	-	20,122
Leitrim County Council Pride of Place Funding	1,000	-
Leitrim County Council Estate Maintenance grant	1,200	-
HSE Voluntary Grant	345	755
HSE Social Prescribing Grant	64,468	40,829
Leitrim County Council - Corryeolous Women's Group	(720)	(540)
Leitrim County Council Period Poverty	2,665	2,320
Leitrim County Council - Love where you live	400	400
Over 55's National Lottery	1,630	-
Active Learning - Carers National Lottery	480	-
National Lottery - Wing	2,670	500
Memory Cafe - National Lottery	2,570	2,600
Leitrim County Council Cruinniu Childcare	2,000	-
Leitrim County council CSF23 funding	4,191	-
Leitrim County Council Bike Week	333	-
Leitrim Development Company funding	800	-
Leitrim Intergration - Corryeolous	500	-
Tusla - Recovery & Resilience	5,358	-
Leitrim County Council Community Festival Investment	880	-
Amortisation of government grants	10,978	10,978
	<b>838,703</b>	<b>741,021</b>

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Expenditure</b>		
Wages and salaries	507,829	471,162
Social welfare costs	54,154	48,440
Staff training	4,670	2,169
Management fees	16,000	14,000
Rent payable	4,992	2,000
Insurance	6,135	6,201
Administrative expenses	3,130	3,101
Utilities - light & heat, telephone, water charges	21,280	16,975
Childcare cooking & cleaning	16,833	16,251
Repairs and maintenance	14,930	20,833
Arts, crafts and supplies	4,460	7,104
Printing, postage and stationery	8,212	6,360
Advertising/ Recruitment	1,826	1,774
Computer costs	5,385	4,672
Memory cafe	2,570	2,600
Women's oasis group fees	831	454
Women's oasis nat lottery	4,195	1,040
Oasis Leitrim Development Co Funding	-	545
Correlous womens fees	499	799
Correolous women - national lottery	490	1,240
Women's group community foundation	1,261	2,129
Over 55's fee	-	519
Over 55's HSE nat lottery	1,495	1,300
Age & opportunity expenses	1,694	-
Child & family agency counselling grant	4,050	4,800
Child & family agency dormant account	3,824	3,435
Pobal CIF expenses	7,293	-
Saol nua fees	75	119
Youth fees	4,126	5,311
Youth - HSE/national lottery	1,890	-
Youth summer camp fees	-	1,000
Youth - Leitrim County Council Grant	399	563
Youth cruinni na nug	690	-
Youth - Leitrim CCC summer project	170	-
Parent & Toddler Fees	670	861
Active learning - Healthy Ireland	-	2,380
National Lottery - WING	2,670	500
MSLETB	8,200	5,133
LCC - Creative Ireland	-	460
Leitrim County Council Covid 19 Sports Partnership	1,130	-
HSE Social Prescribing Expenses	963	263
Disability National Lottery	1,263	865
HSE Lottery Alternate Therapies	2,880	1,500
Carer's HSE National Lottery Expense	480	-
Tusla Covid 19 expenditure	-	1,365
FEAD/Food cloud expenses	1,452	1,829
Leitrim County Council period poverty expense	2,077	2,320
Leitrim County Council Sports Partnership	195	390
Youth Leitrim County Council Community Support Fund	1,991	-
Leitrim County Council Crinniu Na Nog 2023 Childcare	2,000	-
Leitrim Sports Partnership - Rain Child	612	-
Leitrim Development Company expenses	1,841	-
Older Person's National Lottery	1,630	-
Leitrim County Council Bike Week	140	-
Leitrim County Council Community Investment Funding	542	-
Leitrim County Council Community Support Fund	2,213	-
Pride of Place expenses	488	-
National Forum Recovery & Resilience	10,745	-
Community Foundation Ukrainian Funding	5,000	-
Travelling and subsistence	9,065	4,543
Legal and professional	3,200	5,661
Bank charges	971	982

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023

	2023	2022
	€	€
Doubtful debts	471	-
General expenses	11,145	11,425
Donations/gifts	50	100
Fundraising expenses	376	487
Estate maintenance/gardening	2,314	2,023
Waste management and refuse	3,909	4,195
Subscriptions	1,328	1,611
Auditor's remuneration	3,873	3,492
Depreciation	21,992	20,611
	<u>813,264</u>	<u>719,892</u>
<b>Miscellaneous income</b>		
Bank interest	<u>68</u>	<u>-</u>
<b>Net surplus</b>	<u><u>25,507</u></u>	<u><u>21,129</u></u>



**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**Building Extension Development**

	2023 €	2022 €
	_____	_____
<b>Expenditure</b>	-	-
General expenses	-	(1)
	_____	_____
	-	(1)
<b>Net surplus</b>	-	1
	=====	=====

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**Childcare**

	2023 €	2022 €
<b>Income</b>		
Childcare Fees	53,585	57,522
Pobal subvention (CCS)/(CCSP)	-	30,162
Pobal free school year (ECCE)	54,102	50,039
Fundraising / donations	1,185	-
Miscellaneous income	(310)	310
Pobal - Programme support payment	80,603	23,559
AIMS receipt	2,880	-
NCS - Transitional sustainability	162,117	140,924
Pobal Transition funding	-	8,110
Revenue wage subsidy	-	20,122
	<u>354,162</u>	<u>330,748</u>
<b>Expenditure</b>		
Wages and salaries	225,655	201,927
Social welfare costs	20,415	18,012
Staff training	3,020	1,921
Management fees	16,000	14,000
Insurance	5,214	3,549
Utilities - light & heat, telephone, water charges	16,650	15,120
Childcare cookinig & cleaning	16,784	16,251
Repairs and maintenance	7,485	6,486
Arts, crafts and supplies	4,460	7,104
Printing, postage and stationery	3,131	2,649
Advertising/ Recruitment	1,260	1,774
Computer costs	2,455	1,278
Travelling and subsistence	1,489	720
Bank charges	55	49
Doubtful debts	471	-
General expenses	2,684	6,791
Waste management and refuse	3,909	4,195
Subscriptions	767	922
Auditor's remuneration	1,897	1,869
	<u>333,801</u>	<u>304,617</u>
<b>Net surplus</b>	<u>20,361</u>	<u>26,131</u>

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**Family Resource Centre**

	2023 €	2022 €
<b>Income</b>		
Child & family agency	162,306	159,225
Misc income	-	400
Child & family agency dormant account	4,084	3,845
	<u>166,390</u>	<u>163,470</u>
<b>Expenditure</b>		
Wages and salaries	128,739	127,969
Social welfare costs	14,222	14,137
Staff training	100	248
Insurance	260	2,326
Utilities - light & heat, telephone, water charges	1,326	476
Repairs and maintenance	2,397	1,541
Printing, postage and stationery	1,701	2,748
Advertising/ Recruitment	526	-
Computer costs	2,493	2,845
Child & family agency counselling grant	-	640
Child & family agency dormant account	3,285	2,085
Tusla Covid 19 expenditure	-	433
FEAD/Food cloud expenses	1,332	1,829
Travelling and subsistence	4,535	2,900
Legal and professional	3,200	5,661
Bank charges	58	45
General expenses	3,115	1,807
Subscriptions	102	192
Auditor's remuneration	1,176	1,012
	<u>168,567</u>	<u>168,894</u>
<b>Net deficit</b>	<u>(2,177)</u>	<u>(5,424)</u>

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**Trading Account**

	2023 €	2022 €
<b>Income</b>		
Administration income	1,043	1,003
Management fees	17,920	16,096
Room rental	18,343	9,493
Misc income	125	80
Fundraising / donations	12,598	9,663
Miscellaneous income	1,093	670
Youth fees	450	-
Amortisation of government grants	10,978	10,978
	<u>62,550</u>	<u>47,983</u>
<b>Expenditure</b>		
Wages and salaries	19,692	23,469
Insurance	331	-
Administrative expenses	3,130	3,101
Utilities - light & heat, telephone, water charges	2,955	-
Childcare cookinig & cleaning	49	-
Repairs and maintenance	4,921	330
Printing, postage and stationery	2,359	34
Computer costs	130	-
Youth fees	17	-
FEAD/Food cloud expenses	120	-
Travelling and subsistence	475	-
Bank charges	729	669
General expenses	2,051	1,691
Fundraising expenses	376	-
Subscriptions	442	442
Auditor's remuneration	800	611
Depreciation	21,992	20,611
	<u>60,569</u>	<u>50,958</u>
<b>Net surplus/(deficit)</b>	<u>1,981</u>	<u>(2,975)</u>

**Breffi Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**SE Miscellaneous**

	2023 €	2022 €
<b>Income</b>		
Room rental	-	(240)
Pobal income	7,293	-
Womens- Oasis women's shed	835	1,230
Correolous Women - national lottery	490	1,200
Women's national lottery	4,195	500
Correolous women fees	800	1,012
Men's group - HSE national lottery	1,495	1,300
Men's group fees	305	220
Child & family agency counselling grant	4,050	4,160
Child & family agency other grants	5,358	-
HSE/national lottery Disability	1,135	865
Saol nua fees	525	104
Youth - various camps fees	745	2,490
LCC -Youth - funding Crinnu	1,600	632
Leitrim county council - youth grants	1,479	2,180
Miscellaneous income	979	28
Youth fees	4,985	4,474
Leitrim CCC - Parent & Toddler grant	800	1,624
HSE Lottery - alternate therapies	2,880	1,500
Age & Opportunity	1,694	-
Leitrim County Council	1,547	378
LCC Leitrim sports partnership	807	390
The Community Foundation	5,871	2,129
Healthy Ireland	-	4,341
MSLETB	9,545	5,133
Leitrim County Council Pride of Place Funding	1,000	-
HSE Voluntary Grant	345	205
Leitrim County Council - Corryeolous Women's Group	(720)	(540)
Leitrim County Council Period Poverty	2,665	2,320
Over 55's National Lottery	1,630	-
Active Learning - Carers National Lottery	480	-
National Lottery - Wing	2,670	500
Memory Cafe - National Lottery	2,570	2,600
Leitrim County Council Cruinniu Childcare	2,000	-
Leitrim County council CSF23 funding	4,191	-
Leitrim County Council Bike Week	333	-
Leitrim Development Company funding	800	-
Leitrim Intergration - Corryeolous	500	-
Tusla - Recovery & Resilience	5,358	-
Leitrim County Council Community Festival Investment	880	-
	<hr/> 84,115	<hr/> 40,735
<b>Expenditure</b>		
Memory cafe	2,570	2,600
Women's oasis group fees	831	454
Women's oasis nat lottery	4,195	1,040
Oasis Leitrim Development Co Funding	-	545
Correolous womens fees	499	799
Correolous women - national lottery	490	1,240
Women's group community foundation	1,261	2,129
Over 55's fee	-	519
Over 55's HSE nat lottery	1,495	1,300
Age & opportunity expenses	1,694	-
Child & family agency counselling grant	4,050	4,160
Child & family agency dormant account	539	1,350
Pobal CIF expenses	7,293	-
Saol nua fees	75	119
Youth fees	4,109	5,311
Youth - HSE/national lottery	1,890	-
Youth summer camp fees	-	1,000

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**SE Miscellaneous**

	2023 €	2022 €
Youth - Leitrim County Council Grant	399	563
Youth cruinni na nug	690	-
Youth - Leitrim CCC summer project	170	-
Parent & Toddler Fees	670	861
Active learning - Healthy Ireland	-	2,380
National Lottery - WING	2,670	500
MSLETB	8,200	5,133
LCC - Creative Ireland	-	460
Leitrim County Council Covid 19 Sports Partnership	1,130	-
HSE Social Prescribing Expenses	-	263
Disability National Lottery	1,263	865
HSE Lottery Alternate Therapies	2,880	1,500
Carer's HSE National Lottery Expense	480	-
Tusla Covid 19 expenditure	-	932
Leitrim County Council period poverty expense	2,077	2,320
Leitrim County Council Sports Partnership	195	390
Youth Leitrim County Council Community Support Fund	1,991	-
Leitrim County Council Crinniu Na Nog 2023 Childcare	2,000	-
Leitrim Sports Partnership - Rain Child	612	-
Leitrim Development Company expenses	1,841	-
Older Person's National Lottery	1,630	-
Leitrim County Council Bike Week	140	-
Leitrim County Council Community Investment Funding	542	-
Leitrim County Council Community Support Fund	2,213	-
Pride of Place expenses	488	-
National Forum Recovery & Resilience	10,745	-
Community Foundation Ukrainian Funding	5,000	-
Bank charges	64	113
General expenses	2,449	798
Subscriptions	17	-
	<u>81,547</u>	<u>39,644</u>
<b>Net surplus</b>	<u>2,568</u>	<u>1,091</u>

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**Townspark Residence Association**

	2023 €	2022 €
<b>Income</b>		
Fundraising / donations	3,656	10,413
Pobal senior alert scheme	40	190
Leitrim County Council	-	6,770
LCC CAF scheme community garden	-	345
Leitrim County Council Estate Maintenance grant	1,200	-
HSE Voluntary Grant	-	550
Leitrim County Council - Love where you live	400	400
	<u>5,296</u>	<u>18,668</u>
<b>Expenditure</b>		
Insurance	331	326
Repairs and maintenance	127	11,751
Travelling and subsistence	127	107
Bank charges	32	87
General expenses	841	336
Donations/gifts	50	100
Fundraising expenses	-	487
Estate maintenance/gardening	2,314	2,023
Subscriptions	-	55
	<u>3,822</u>	<u>15,272</u>
<b>Net surplus</b>	<u><u>1,474</u></u>	<u><u>3,396</u></u>

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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
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**Community Service Programme**

	2023 €	2022 €
<b>Income</b>		
Pobal income	101,722	98,588
	<u>101,722</u>	<u>98,588</u>
<b>Expenditure</b>		
Wages and salaries	87,333	84,747
Social welfare costs	14,389	13,530
	<u>101,722</u>	<u>98,277</u>
<b>Net surplus</b>	<u>-</u>	<u>311</u>



**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
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**Reserves**

	2023 €	2022 €
	<u>-</u>	<u>-</u>
<b>Expenditure</b>		
Bank charges	-	2
	<u>-</u>	<u>2</u>
<b>Miscellaneous income</b>		
Bank interest	68	-
	<u>68</u>	<u>-</u>
<b>Net surplus/(deficit)</b>	<u>68</u>	<u>(2)</u>

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023  
**Social Prescribing**

	2023 €	2022 €
<b>Income</b>		
HSE Social Prescribing Grant	64,468	40,829
	<u>64,468</u>	<u>40,829</u>
<b>Expenditure</b>		
Wages and salaries	46,410	33,050
Social welfare costs	5,128	2,761
Staff training	1,550	-
Rent payable	4,992	2,000
Utilities - light & heat, telephone, water charges	348	1,379
Repairs and maintenance	-	725
Printing, postage and stationery	1,021	929
Advertising/ Recruitment	40	-
Computer costs	308	549
HSE Social Prescribing Expenses	963	-
Travelling and subsistence	2,439	816
Bank charges	34	17
	<u>63,233</u>	<u>42,226</u>
<b>Net surplus/(deficit)</b>	<u><u>1,235</u></u>	<u><u>(1,397)</u></u>