

**Breffni Community Development CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2022**

**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

### Directors

Margaret Hyland  
Mary Keenan (Resigned 22 June 2022)  
Kathleen Flanagan (Resigned 22 June 2022)  
Darren O' Brien  
Sharon Kavanagh  
Teresa Feeley  
Angie Horan (Resigned 22 November 2022)  
Nollaig Mc Greevy  
Kathleen Tivnan  
Mary Gilhooley (Resigned 1 January 2022)  
Mary Mc Manus (Resigned 22 June 2022)  
Bernie Murray (Resigned 22 June 2022)  
Jacqueline Daly  
Joan Regan  
Cathal Regan (Appointed 22 June 2022)  
Liam Feely (Appointed 22 June 2022)  
Joanna Kellett (Appointed 22 June 2022)  
Siobhan McElgunn (Appointed 22 June 2022)  
Maria Slevin (Appointed 22 June 2022)

### Company Secretary

Nollaig Mc Greevy

### Company Number

344649

### Registered Office and Business Address

Community House  
Breffni Cresent  
Carrick on Shannon  
Co Leitrim  
N41 X9D6

### Auditors

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

### Bankers

Allied Irish Bank  
Main Street  
Carrick on Shannon  
Co. Leitrim

### Solicitors

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 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

### Principal Activity and Review of the Business

The company 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 2022.

### 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 2022 we emerged from the Covid 19 pandemic and the company continued to risk assess the challenges of the public health restrictions. As restrictions eased off greatly from March 2022, we were able to deliver the service planning strategy in 2022. The range of family and community supports includes:

**CLAR Project:** is a targeted investment programme for rural areas. Breffni was successful in securing funding and throughout 2021 the work was ongoing in 2022 developing community facilities and amenities in the centre. The project planning to develop the infrastructural deficiencies in the allotment/community garden area was completed in early October 2022. It was funded by Leitrim County Council.

**Breffni Childcare incorporates Pre-School & Crèche:** Our community childcare facility is Tusla approved and

## Breffni Community Development CLG

### DIRECTORS' REPORT

for the financial year ended 31 December 2022

employs a manager and 10 staff, including a cook. It operates the free pre-School scheme (ECCE) and can accommodate up to 20 pre-school children on a daily basis. Our crèche offers quality childcare provision for up to 31 children on a daily basis.

The company have 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. This group is also particularly suited to working mums who find themselves alone or isolated once the baby arrives. The group is partly funded by Leitrim County Childcare.

**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 on a weekly basis.

**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 Cafe, Memory Cafe and peer support recovery, preventative programs for addiction, mental health wellness, employment and administrative services, and internet and information centre.

In 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 €21,129 (2021 - €67,806).

At the end of the financial year, the company has assets of €1,052,382 (2021 - €949,676) and liabilities of €298,426 (2021 - €216,849). The net assets of the company have increased by €21,129.

# Breffni Community Development CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2022

### Directors and Secretary

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

Margaret Hyland  
Mary Keenan (Resigned 22 June 2022)  
Kathleen Flanagan (Resigned 22 June 2022)  
Darren O' Brien  
Sharon Kavanagh  
Teresa Feeley  
Angie Horan (Resigned 22 November 2022)  
Nollaig Mc Greevy  
Kathleen Tivnan  
Mary Gilhooley (Resigned 1 January 2022)  
Mary Mc Manus (Resigned 22 June 2022)  
Bernie Murray (Resigned 22 June 2022)  
Jacqueline Daly  
Joan Regan  
Cathal Regan (Appointed 22 June 2022)  
Liam Feely (Appointed 22 June 2022)  
Joanna Kellett (Appointed 22 June 2022)  
Siobhan McElgunn (Appointed 22 June 2022)  
Maria Slevin (Appointed 22 June 2022)

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

### 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 2022. 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 2022 where attendance numbers at these meetings ranged from seven members to eleven 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 2022 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.

# Breffni Community Development CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2022

### 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.

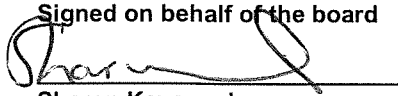
### Statement on Relevant Audit Information

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.

### Accounting Records

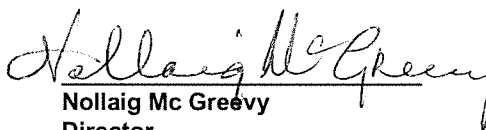
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Community House, Breffni Crescent, Carrick on Shannon, Co Leitrim, N41 X9D6.

Signed on behalf of the board



Sharon Kavanagh  
Director

9 June 2023



Nollaig Mc Greevy  
Director

9 June 2023

# **Breffni Community Development CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2022

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


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

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

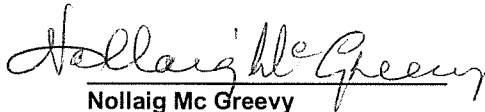
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify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

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

**Signed on behalf of the board**

  
**Sharon Kavanagh**  
**Director**

**9 June 2023**

  
**Nollaig Mc Greevy**  
**Director**

**9 June 2023**



# **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 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 has been prepared in accordance with applicable legal requirements.

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of 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/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

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

Our report is made solely to the 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.

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**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

**9 June 2023**

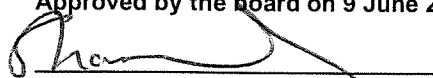
# Breffni Community Development CLG

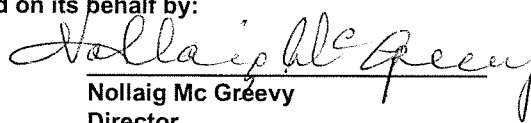
## INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		741,021	681,154
Expenditure		(719,892)	(613,353)
Surplus before interest		21,129	67,801
Interest receivable and similar income		-	5
Surplus before tax		21,129	67,806
Tax on surplus		-	-
Surplus for the financial year		21,129	67,806
Total comprehensive income		21,129	67,806

Approved by the board on 9 June 2023 and signed on its behalf by:

  
Sharon Kavanagh  
Director

  
Nollaig Mc Greevy  
Director

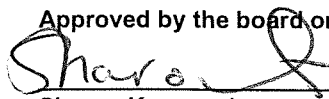
**Breffni Community Development CLG****BALANCE SHEET**

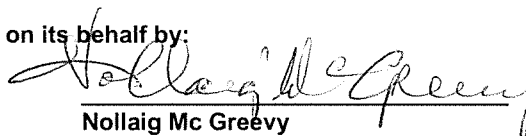
as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	9	688,077	655,524
<b>Current Assets</b>			
Debtors	10	5,938	18,195
Cash and cash equivalents		358,367	275,957
		364,305	294,152
<b>Creditors: amounts falling due within one year</b>	11	(121,011)	(63,910)
<b>Net Current Assets</b>		243,294	230,242
<b>Total Assets less Current Liabilities</b>		931,371	885,766
amounts falling due after more than one year	12	(177,415)	(152,939)
<b>Net Assets</b>		753,956	732,827
<b>Reserves</b>			
Revaluation reserve		440,791	440,791
Income and expenditure account		313,165	292,036
<b>Equity attributable to owners of the company</b>		753,956	732,827

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 9 June 2023 and signed on its behalf by:

  
Sharon Kavanagh  
Director

  
Nollaig Mc Greevy  
Director

# Breffni Community Development CLG

## RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2022

	Retained surplus	Revaluation reserve	Total
	€	€	€
<b>At 1 January 2021</b>	224,230	440,791	665,021
Surplus for the financial year	67,806	-	67,806
<b>At 31 December 2021</b>	292,036	440,791	732,827
Surplus for the financial year	21,129	-	21,129
<b>At 31 December 2022</b>	<b>313,165</b>	<b>440,791</b>	<b>753,956</b>

# Breffni Community Development CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. General Information

Breffni Community Development CLG is a company limited by guarantee incorporated and registered in the Republic of 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 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

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

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

#### Income

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

continued

for the financial year ended 31 December 2022

### 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 €21,129 for the financial year. The assets exceeded its liabilities by €753,956 as at 31st December 2022. The income from government funding, childcare fees, fundraising and donations has increased during the period and the directors are expecting this to further improve during 2023 and the company has applied for new grants in 2023 under Clar and other funders linked with Leitrim County Council.

The directors state that they have considered the impact of the various risks associated with the company and the current energy costs and inflation crisis 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 2023 and 2024 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 2023 and 2024 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	2022 €	2021 €
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	13,977	7,332
Impairment of freehold property	6,634	6,634
Amortisation of Government grants	(10,978)	(6,546)

### 7. Employees

The average monthly number of employees during the financial year was 18, (2021 - 18).

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

	2022 Number	2021 Number
Family Resource Centre	3	3
Community Services Programme	7	7
Equal Opportunities Childcare Programme	8	8
	<b>18</b>	<b>18</b>

# Breffni Community Development CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

### 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 2022	663,429	152,052	815,481
Additions	-	53,164	53,164
At 31 December 2022	663,429	205,216	868,645
<b>Depreciation</b>			
At 1 January 2022	53,359	106,598	159,957
Charge for the financial year	6,634	13,977	20,611
At 31 December 2022	59,993	120,575	180,568
<b>Net book value</b>			
At 31 December 2022	<b>603,436</b>	<b>84,641</b>	<b>688,077</b>
At 31 December 2021	610,070	45,454	655,524

### 10. Debtors

	2022 €	2021 €
Trade debtors	1,548	1,041
Other debtors	4,390	17,154
	<b>5,938</b>	<b>18,195</b>

### 11. Creditors

Amounts falling due within one year	2022 €	2021 €
Trade creditors	1,172	3,607
Taxation	12,257	10,570
Accruals	3,432	2,829
Deferred Income	104,150	46,904
	<b>121,011</b>	<b>63,910</b>

The deferred income relates to government revenue grants not spent at 31st December 2022 amounting to €104,150 (2021 - €46,904).

### 12. Creditors Amounts falling due after more than one year

	2022 €	2021 €
Government grants (Note 13)	<b>177,415</b>	<b>152,939</b>



# Breffni Community Development CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

13. Government Grants Deferred	2022 €	2021 €
<b>Capital grants received and receivable</b>		
At 1 January 2022	165,584	144,306
Increase in financial year	35,454	21,278
	<hr/>	<hr/>
At 31 December 2022	201,038	165,584
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 January 2022	(12,645)	(6,099)
Amortised in financial year	(10,978)	(6,546)
	<hr/>	<hr/>
At 31 December 2022	(23,623)	(12,645)
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2022	177,415	152,939
	<hr/>	<hr/>
At 1 January 2022	152,939	138,207
	<hr/>	<hr/>

### 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 2022.

### 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 supplementary pages from appendix 1 to appendix 34 overleaf.

### 19. Related party transactions

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

### 20. Auditor's remuneration

The auditor's remuneration for the period is €2,790 excluding VAT @ 23% (2021 - €2,300).

**Breffni Community Development CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**21. Segmented Accounts Information for Expenditure**

	Core	Dormant a/a	Counsell ing/Play Therapy	CYPSC Autism	National Forum	Tusla Covid 19
€	€	€	€	€	€	€
<b>Income</b>						
Tusla Service Type 1(Core funding)	159,108	8,264	4,160	4,000	5,358	
<b>Total Tusla Income (A)</b>	159,108	8,264	4,160	4,000	5,358	
<b>Expenditure</b>						
Staff costs	142,106	-	-	-	-	-
Travel & Subsistence	2,900	-	-	-	-	-
Insurance	2,326	-	-	-	-	-
Telephone	476	-	-	-	-	-
Training	248	-	-	-	-	-
Printing Postage & Stationary	2,748	-	-	-	-	-
Computer Costs	2,845	-	-	-	-	-
Repairs & maintenance	1,541	-	-	-	-	-
Audit & accounting services	1,012	-	-	-	-	-
Legal & professional fees	5,661	-	-	-	-	-
Bank Charge	45	-	-	-	-	-
Subscriptions	192	-	-	-	-	-
Misc/Sundry	1,807	-	-	-	-	-
Programme costs/phone system	1,863	3,845	4,160	-	-	433
FEAD/Food	1,829	-	-	-	-	-
<b>Total Tusla expenditure (B)</b>	167,599	3,845	4,160	-	-	-
<b>Tusla Surplus/(Deficit) Year End 2021 (A-B)</b>	(8,491)	4,419	-	4,000	5,358	-
<b>Opening Tusla Balance 01 January 2022</b>	4,811	-	-	-	-	6,512
<b>Closing Tusla Balances 31 December 2022</b>	5,127	4,419	-	4,000	5,358	6,079

**22. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 June 2023.

BREFFNI COMMUNITY DEVELOPMENT CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

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

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

**2022**  
€

**2021**  
€

**Breffi Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income</b>		
Childcare Fees	57,522	44,732
Pobal subvention (CCS)/(CCSP)	30,162	63,783
Pobal free school year (ECCE)	50,039	43,191
Child & family agency	159,225	149,817
Administration income	1,003	1,195
Management fees	16,096	13,200
Room rental	9,253	6,020
Pobal income	98,588	87,239
Misc income	480	-
Womens- Oasis women's shed	1,230	-
Correolous Women - national lottery	1,200	390
Women's national lottery	500	1,000
Correolous women fees	1,012	320
Over 55's - fees	-	90
Men's group - HSE national lottery	1,300	1,300
Men's group fees	220	-
Allotment fees	-	240
Child & family agency counselling grant	4,160	9,700
Child & family agency dormant account	3,845	-
Counselling - donations	-	895
HSE/national lottery Disability	865	-
Saol nua fees	104	-
Youth - various camps fees	2,490	1,780
LCC -Youth - funding Crinnu	632	-
Leitrim county council - youth grants	2,180	1,775
Fundraising / donations	20,076	8,133
Miscellaneous income	1,008	1,261
Pobal - Programme support payment	23,559	6,289
AIMS receipt	-	4,050
NCS - Transitional sustainability	140,924	81,203
Pobal Transition funding	8,110	-
Pobal senior alert scheme	190	-
Youth fees	4,474	4,333
Leitrim CCC - Parent & Toddler grant	1,624	530
Alternative Therapies fees	-	1,500
HSE Lottery - alternate therapies	1,500	-
Leitrim County Council Enhancement programme	-	728
LCC - Creative Ireland	-	4,180
Leitrim County Council	7,148	403
LCC Leitrim sports partnership	390	-
LCC CAF scheme community garden	345	-
The Community Foundation	2,129	-
Healthy Ireland	4,341	5,530
MSLETB	5,133	2,900
Pobal Covid 19 reimbursement grant	-	2,739
Revenue wage subsidy	20,122	83,300
Pobal Manager Support Fund	-	5,079
Leitrim County Council Covid 19 Grant	-	2,215
Active Learning Community Foundation	-	1,076
Leitrim County Council Pride of Place Funding	-	500
HSE Voluntary Grant	755	450
HSE Social Prescribing Grant	40,829	16,307
Leitrim County Council Arts Bursary Grant	-	1,640
Leitrim County Council - Corryeolous Women's Group	(540)	987
Leitrim County Council Period Poverty	2,320	-
Leitrim County Council - Love where you live	400	-
Over 55's National Lottery	-	150
Active Learning - Carers National Lottery	-	1,950
National Lottery - Wing	500	1,000

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Memory Cafe - National Lottery	<b>2,600</b>	2,600
FRC National Forum	-	897
Pobal Playing Outdoor and Ventilation Capital Grant	-	1,230
Department of Children	-	1,590
Pobal Voluntary Stability Fund DRCD	-	3,191
Amortisation of government grants	<b>10,978</b>	6,546
	<hr/> <b>741,021</b> <hr/>	<hr/> 681,154 <hr/>

**Breffi Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

	2022	2021
	€	€
<b>Expenditure</b>		
Wages and salaries	471,162	397,440
Social welfare costs	48,440	42,887
Staff defined contribution pension costs	-	401
Staff training	2,169	2,620
Management fees	14,000	12,220
Rent payable	2,000	-
Insurance	6,201	6,631
Administrative expenses	3,101	1,978
Utilities - light & heat, telephone, water charges	16,975	9,377
Childcare cooking & cleaning	16,251	15,113
Repairs and maintenance	20,833	10,648
Arts, crafts and supplies	7,104	-
Printing, postage and stationery	6,360	8,613
Advertising/ Recruitment	1,774	1,614
Computer costs	4,672	3,042
Memory cafe	2,600	2,600
Women's oasis group fees	454	440
Women's oasis nat lottery	1,040	1,000
Oasis Leitrim Development Co Funding	545	-
Correlous womens fees	799	-
Correolous women - national lottery	1,240	390
Corryeolous LDCO Grant Expense	-	450
Women's group community foundation	2,129	-
Over 55's fee	519	165
Over 55's HSE nat lottery	1,300	2,024
Men's group fees	-	(313)
Child & family agency counselling grant	4,800	8,732
Child & family agency dormant account	3,435	-
Saol nua fees	119	440
Youth fees	5,311	1,511
Youth summer camp fees	1,000	1,332
Youth - Leitrim County Council Grant	563	251
Pobal childcare grant	-	398
Youth - Leitrim CCC summer project	-	140
Parent & Toddler Fees	861	982
Alternative Therapy fees	-	533
Counselling fees/donations	-	980
Active learning - Healthy Ireland	2,380	10,276
Enhancement Programme	-	839
National Lottery - WING	500	980
MSLETB	5,133	3,520
LCC - Creative Ireland	460	3,720
HSE Social Prescribing Expenses	263	922
Disability National Lottery	865	-
HSE Lottery Alternate Therapies	1,500	1,567
Active Learning - Community Intergration	-	525
Leitrim County Council Crisis Fund	-	996
Leitrim County Council CEP Building Grant (Shop)	-	35
Leitrim County Council - Arts Bursary Grant Expense	-	1,627
Corryeolous Women's Group Leitrim County Council	-	987
Carer's HSE National Lottery Expense	-	1,951
Leitrim County Council - FEAD Transport	-	109
Active Learning - Leitrim County Council Covid 19	-	967
Active Learning - Community Foundation	-	1,076
Pobal Outdoor Grant Expense	-	335
Tusla Covid 19 expenditure	1,365	-
FEAD/Food cloud expenses	1,829	-
Leitrim County Council period poverty expense	2,320	-
Leitrim County Council Sports Partnership	390	-
Travelling and subsistence	-	-

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

	2022	2021
	€	€
Legal and professional	4,543	4,007
Consultancy fees	5,661	7,599
Bank charges	-	5,040
General expenses	982	789
Childcare deposits, refunds & other	11,425	7,730
Donations/gifts	-	225
Fundraising expenses	100	575
Estate maintenance/gardening	487	600
Waste management and refuse	2,023	1,461
Subscriptions	4,195	2,613
Auditor's remuneration	1,611	793
Depreciation and impairments	3,492	2,884
	20,611	13,966
	<hr/>	<hr/>
	719,892	613,353
	<hr/>	<hr/>
<b>Miscellaneous income</b>		
Bank interest	-	5
	<hr/>	<hr/>
<b>Net surplus</b>	21,129	67,806
	<hr/>	<hr/>



**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**Childcare**

	2022 €	2021 €
<b>Income</b>		
Childcare Fees	57,522	44,732
Pobal subvention (CCS)/(CCSP)	30,162	63,783
Pobal free school year (ECCE)	50,039	43,191
Fundraising / donations	-	50
Miscellaneous income	310	616
Pobal - Programme support payment	23,559	-
AIMS receipt	-	4,050
NCS - Transitional sustainability	140,924	81,203
Pobal Transition funding	8,110	-
Revenue wage subsidy	20,122	83,300
HSE Social Prescribing Grant	-	11,564
Pobal Playing Outdoor and Ventilation Capital Grant	-	1,230
	<b>330,748</b>	<b>333,719</b>
<b>Expenditure</b>		
Wages and salaries	201,927	189,195
Social welfare costs	18,012	18,936
Staff training	1,921	1,030
Management fees	14,000	12,220
Insurance	3,549	3,440
Utilities - light & heat, telephone, water charges	15,120	8,798
Childcare cooking & cleaning	16,251	15,113
Repairs and maintenance	6,486	6,592
Arts, crafts and supplies	7,104	-
Printing, postage and stationery	2,649	1,559
Advertising/ Recruitment	1,774	360
Computer costs	1,278	208
Pobal childcare grant	-	398
Pobal Outdoor Grant Expense	-	335
Travelling and subsistence	720	1,699
Bank charges	49	64
General expenses	6,791	4,586
Childcare deposits, refunds & other	-	225
Donations/gifts	-	125
Waste management and refuse	4,195	2,613
Subscriptions	922	393
Auditor's remuneration	1,869	1,623
	<b>304,617</b>	<b>269,512</b>
<b>Net surplus</b>	<b>26,131</b>	<b>64,207</b>

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

	2022 €	2021 €
<b>Income</b>		
Child & family agency	159,225	149,817
Misc income	400	-
Child & family agency counselling grant	-	5,700
Child & family agency dormant account	3,845	-
FRC National Forum	-	897
Department of Children	-	1,590
	<b>163,470</b>	<b>158,004</b>
<b>Expenditure</b>		
Wages and salaries	127,969	101,696
Social welfare costs	14,137	11,750
Staff defined contribution pension costs	-	624
Staff training	248	1,590
Insurance	2,326	2,114
Utilities - light & heat, telephone, water charges	476	475
Repairs and maintenance	1,541	3,080
Printing, postage and stationery	2,748	6,383
Advertising/ Recruitment	-	894
Computer costs	2,845	2,834
Child & family agency counselling grant	640	1,845
Child & family agency dormant account	2,085	-
Tusla Covid 19 expenditure	433	-
FEAD/Food cloud expenses	1,829	-
Travelling and subsistence	2,900	1,200
Legal and professional	5,661	7,599
Consultancy fees	-	5,040
Bank charges	45	-
General expenses	1,807	1,435
Subscriptions	192	17
Auditor's remuneration	1,012	761
	<b>168,894</b>	<b>149,337</b>
<b>Net (deficit)/surplus</b>	<b>(5,424)</b>	<b>8,667</b>

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**Trading Account**

	2022 €	2021 €
<b>Income</b>		
Administration income	1,003	1,195
Management fees	16,096	13,200
Room rental	9,493	6,020
Misc income	80	-
Fundraising / donations	9,663	3,124
Miscellaneous income	670	350
Amortisation of government grants	10,978	6,546
	<u>47,983</u>	<u>30,435</u>
<b>Expenditure</b>		
Wages and salaries	23,469	21,935
Staff defined contribution pension costs	-	(223)
Insurance	-	1,077
Administrative expenses	3,101	1,978
Repairs and maintenance	330	538
Printing, postage and stationery	34	539
Travelling and subsistence	-	849
Bank charges	669	574
General expenses	1,691	75
Subscriptions	442	383
Auditor's remuneration	611	500
Depreciation and impairments	20,611	13,966
	<u>50,958</u>	<u>42,191</u>
<b>Net deficit</b>	<u>(2,975)</u>	<u>(11,756)</u>

**Breifni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**SE Miscellaneous**

	2022	2021
	€	€
<b>Income</b>		
Room rental	(240)	-
Womens- Oasis women's shed	1,230	-
Correolous Women - national lottery	1,200	390
Women's national lottery	500	1,000
Correolous women fees	1,012	220
Over 55's - fees	-	90
Men's group - HSE national lottery	1,300	1,300
Men's group fees	220	-
Allotment fees	-	240
Child & family agency counselling grant	4,160	4,000
Counselling - donations	-	895
HSE/national lottery Disability	865	-
Saol nua fees	104	-
Youth - various camps fees	2,490	1,780
LCC -Youth - funding Crinnu	632	-
Leitrim county council - youth grants	2,180	1,775
Miscellaneous income	28	295
Youth fees	4,474	4,333
Leitrim CCC - Parent & Toddler grant	1,624	530
Alternative Therapies fees	-	1,500
HSE Lottery - alternate therapies	1,500	-
Leitrim County Council Enhancement programme	-	728
LCC - Creative Ireland	-	4,180
Leitrim County Council	378	-
LCC Leitrim sports partnership	390	-
The Community Foundation	2,129	-
Healthy Ireland	4,341	5,530
MSLETB	5,133	2,900
Leitrim County Council Covid 19 Grant	-	2,215
Active Learning Community Foundation	-	1,076
Leitrim County Council Pride of Place Funding	-	500
HSE Voluntary Grant	205	450
HSE Social Prescribing Grant	-	4,743
Leitrim County Council Arts Bursary Grant	-	1,640
Leitrim County Council - Corryeolous Women's Group	(540)	987
Leitrim County Council Period Poverty	2,320	-
Over 55's National Lottery	-	150
Active Learning - Carers National Lottery	-	1,950
National Lottery - Wing	500	1,000
Memory Cafe - National Lottery	2,600	2,600
Pobal Voluntary Stability Fund DRCD	-	3,191
	<b>40,735</b>	<b>52,188</b>

**Breffi Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**SE Miscellaneous**

	2022 €	2021 €
<b>Expenditure</b>		
Utilities - light & heat, telephone, water charges	-	104
Printing, postage and stationery	-	(200)
Memory cafe	2,600	2,600
Women's oasis group fees	454	440
Women's oasis nat lottery	1,040	1,000
Oasis Leitrim Development Co Funding	545	-
Correlous womens fees	799	-
Correolous women - national lottery	1,240	390
Corryeolous LDCO Grant Expense	-	450
Women's group community foundation	2,129	-
Over 55's fee	519	165
Over 55's HSE nat lottery	1,300	2,024
Men's group fees	-	(313)
Child & family agency counselling grant	4,160	6,887
Child & family agency dormant account	1,350	-
Saol nua fees	119	440
Youth fees	5,311	1,511
Youth summer camp fees	1,000	1,332
Youth - Leitrim County Council Grant	563	251
Youth - Leitrim CCC summer project	-	140
Parent & Toddler Fees	861	982
Alternative Therapy fees	-	533
Counselling fees/donations	-	980
Active learning - Healthy Ireland	2,380	10,276
Enhancement Programme	-	839
National Lottery - WING	500	980
MSLETB	5,133	3,520
LCC - Creative Ireland	460	3,720
HSE Social Prescribing Expenses	263	922
Disability National Lottery	865	-
HSE Lottery Alternate Therapies	1,500	1,567
Active Learning - Community Intergration	-	525
Leitrim County Council Crisis Fund	-	996
Leitrim County Council CEP Building Grant (Shop)	-	35
Leitrim County Council - Arts Bursary Grant Expense	-	1,627
Corryeolous Women's Group Leitrim County Council	-	987
Carer's HSE National Lottery Expense	-	1,951
Leitrim County Council - FEAD Transport	-	109
Active Learning - Leitrim County Council Covid 19	-	967
Active Learning - Community Foundation	-	1,076
Tusla Covid 19 expenditure	932	-
Leitrim County Council period poverty expense	2,320	-
Leitrim County Council Sports Partnership	390	-
Travelling and subsistence	-	259
Bank charges	113	104
General expenses	798	936
	<b>39,644</b>	<b>51,112</b>
<b>Net surplus</b>	<b>1,091</b>	<b>1,076</b>

**Breffi Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**Townspark Residence Association**

	2022 €	2021 €
<b>Income</b>		
Correolous women fees	-	100
Fundraising / donations	10,413	4,959
Pobal senior alert scheme	190	-
Leitrim County Council	6,770	403
LCC CAF scheme community garden	345	-
HSE Voluntary Grant	550	-
Leitrim County Council - Love where you live	400	-
	<u>18,668</u>	<u>5,462</u>
<b>Expenditure</b>		
Insurance	326	-
Repairs and maintenance	11,751	438
Printing, postage and stationery	-	332
Travelling and subsistence	107	-
Bank charges	87	40
General expenses	336	696
Donations/gifts	100	450
Fundraising expenses	487	600
Estate maintenance/gardening	2,023	1,461
Subscriptions	55	-
	<u>15,272</u>	<u>4,017</u>
<b>Net surplus</b>	<u><u>3,396</u></u>	<u><u>1,445</u></u>

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**Community Service Programme**

	2022 €	2021 €
<b>Income</b>		
Pobal income	98,588	87,239
Pobal - Programme support payment	-	6,289
Pobal Covid 19 reimbursement grant	-	2,739
Pobal Manager Support Fund	-	5,079
	<u>98,588</u>	<u>101,346</u>
<b>Expenditure</b>		
Wages and salaries	84,747	84,614
Social welfare costs	13,530	12,201
Advertising/ Recruitment	-	360
	<u>98,277</u>	<u>97,175</u>
<b>Net surplus</b>	<u>311</u>	<u>4,171</u>

**Breffni Community Development CLG**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**Building Extension Development**

	2022 €	2021 €
	<u>          </u>	<u>          </u>
	-	-
<b>Expenditure</b>		
Bank charges	-	7
General expenses	(1)	(1)
	<u>          </u>	<u>          </u>
	(1)	6
	<u>          </u>	<u>          </u>
<b>Miscellaneous income</b>		
Bank interest	-	5
	<u>          </u>	<u>          </u>
<b>Net surplus/(deficit)</b>	<u>          1          </u>	<u>          (1)          </u>



**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**BCEP**

	2022 €	2021 €
	<hr/>	<hr/>
	-	-
<b>Expenditure</b>		
Bank charges	2	-
	<hr/>	<hr/>
	2	-
	<hr/>	<hr/>
<b>Net (deficit)/surplus</b>	(2)	-
	<hr/> <hr/>	<hr/> <hr/>

**Breffni Community Development CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022  
**Social Prescribing**

	2022 €	2021 €
<b>Income</b>		
HSE Social Prescribing Grant	40,829	-
	<hr/>	<hr/>
	40,829	-
	<hr/>	<hr/>
<b>Expenditure</b>		
Wages and salaries	33,050	-
Social welfare costs	2,761	-
Rent payable	2,000	-
Utilities - light & heat, telephone, water charges	1,379	-
Repairs and maintenance	725	-
Printing, postage and stationery	929	-
Computer costs	549	-
Travelling and subsistence	816	-
Bank charges	17	-
	<hr/>	<hr/>
	42,226	-
	<hr/>	<hr/>
<b>Net (deficit)/surplus</b>	<b>(1,397)</b>	<b>-</b>
	<hr/>	<hr/>