

Company registration number 546894 (Ireland)

REMEMBER US
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

REMEMBER US

COMPANY INFORMATION

Directors Karen Morris
Francis Crowell
Sheila Byrne
Brendan Friel
Karen Cashell (Appointed 11 January 2023)
Eimeir Power (Appointed 11 January 2023)

Secretary Francis Crowell

Company number 546894

Registered office Unit 5
Balbriggan Retail Park
Balbriggan
Co. Dublin

Auditor UHY Farrelly Dawe White Limited
Unit 4A
Fingal Bay Business Park
Balbriggan
Co. Dublin
Ireland

Business address Unit 5
Balbriggan Retail Park
Balbriggan
Co. Dublin

Bankers Allied Irish Bank
Balbriggan Business Campus
Harry Reynolds' Road
Balbriggan
Co. Dublin
Ireland

Solicitors Gerard L. McGowan Solicitors
The Square
Balbriggan
Co Dublin
Ireland

REMEMBER US

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REMEMBER US

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Principal activities

Remember Us is a local community-based group that provides a dedicated social outlet for young people/adults with special needs, their families and friends. Remember Us delivers a range of social activities and services both in its own premises and off site. In 2022, Remember Us marked its 24th year of operation.

Charitable status

Remember Us is a company limited by guarantee, (Companies Office Registered Number 546894). It is registered with the Charities Regulatory Authority (Registered Charity Number 20084455). Remember Us has been granted tax exemption status by the Revenue Commissioners (CHY Number 21252).

Fair review of the business

The results for the year and the financial position at the end of the year were considered satisfactory by the directors. Remember Us had an operating surplus of €70,177.

Covid 19.

Covid 19 continued to impact on delivery of services in 2022. Remember Us, in relation to Mask Wearing Protocols followed guidance for schools issued by the Department of Education. The Club had re-opened on a restricted basis in September 2021, with mask wearing requirements in place. This requirement was lifted on February 28th, 2022 but voluntary wearing of masks was encouraged as was hand sanitizing and social distancing.

Respite Activities

Our Respite Programme is a core activity of Remember Us. Respite activities resumed in February with a trip to Ferrycarrig for Valentines day, followed by trips Cavan, Sligo, Ballinasloe and Mullingar throughout the year. Total cost for the years' respite programmes was €122,599. Contributions of €79,888 (65%) were received from participants, so a subsidy €42,711 (35%) was provided by Remember Us

Fund raising/Donations

Early in the year, normal fund-raising activities were also affected by Covid-19 restrictions. However, most sponsored events went ahead, online donations continued and bucket collections etc. resumed toward the end of the year. A total of €76,194 was raised or donated.

Core Funding

Core funding grant money is used to fund the costs of administration, operational staff and some activities. Core funding comes from two sources: HSE grant of €32,068, and UBU grant of €51,478 (total €83,546).

Staffing

Remember Us is staffed by 2 directly employed staff (job share), 5 CE scheme workers, 1 TÚS worker and 27 volunteers still registered, but not all are actively volunteering. The latter is a lower number than in previous years with an obvious reluctance in volunteers to commit. This will hopefully improve in 2023.

If the wage cost of CE and TÚS workers was paid directly by Remember Us this would be an additional cost of at least €83,007. We would like to thank our Community Employment /TÚS sponsors - Balbriggan Area Project Association (BAPA), Fingal Leader Partnership and the Department of Social Protection for their continued support and assistance.

Insurance

Like many operators in the "Recreation sector", the cost of insurance for Remember Us has increased substantially. Remember Us saw premiums increase by 127% from €3,658 in 2021 to €8,302 in 2022. Every effort was made by Remember Us to secure the most reasonable premium for the organization and its members in a very difficult market.

Appreciation

The board thanks all staff and volunteers for their continued commitment to the operation of Remember Us. The board also thanks HSE, UBU (DDLETB), the local community and all who provide funding and support to Remember Us. As always, the board is open to expressions of interests to join our ranks, from individuals who believe they could contribute to the operation of Remember Us.

REMEMBER US

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Principal risks and uncertainties

The directors have identified that the principal risks and uncertainties the charity faces are:

- the risk of a decrease in the level of donations
- the risk of a decrease in the level of grants
- the risk of the charity's inability to comply with regulatory requirements
- the loss of staff or volunteers
- Increasing insurance premiums

The charity mitigates these risks as follows:

- The charity continually monitors its income and expenditure having regard to the range and type of activities and services it provides.
- The charity has a policy of maintaining significant cash reserves.
- The charity closely monitors emerging changes to regulatory requirements. The charity is a member of The Wheel and has access to its supports and services.
- The charity has made applications for additional core grant funding to state agencies.

Results and dividends

The results for the year are set out on page 8.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Karen Morris	
Francis Crowell	
Lisa Buckley	(Resigned 31 December 2022)
Martin Grant	(Resigned 28 March 2023)
Sheila Byrne	
Sandra Jesson	(Resigned 31 December 2022)
Brendan Friel	
Karen Cashell	(Appointed 11 January 2023)
Eimeir Power	(Appointed 11 January 2023)

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by:

- employing qualified and experienced staff, and
- ensuring that sufficient company resources are available for the task, and
- liaising with the company's auditors.

The accounting records are held at the company's registered office, Unit 5 Balbriggan Retail Park Balbriggan Co. Dublin.

Post reporting date events

There have been no significant events post year end that have affected the company.

Future developments

The directors do not plan to change the nature of the charity in the near future.

REMEMBER US

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Auditor

In accordance with the company's articles, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

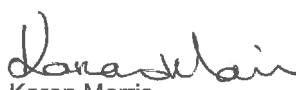
Statement of disclosure to auditor


Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director are aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board


Karen Morris
Director


Francis Crowell
Director

8 June 2023

REMEMBER US

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

On behalf of the board



Karen Morris
Director
8 June 2023



Francis Crowell
Director

REMEMBER US

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF REMEMBER US

Opinion

We have audited the financial statements of Remember Us ('the company') for the year ended 31 December 2022, which comprise the statement of comprehensive income, the balance sheet, the statement of changes in equity and notes to the financial statements, including the summary of significant accounting policies set out in note 1. 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.

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 year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with 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 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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

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.

In connection with our audit of the financial statements, 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 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.

REMEMBER US

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF REMEMBER US

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.

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.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, 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 the directors 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 intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

REMEMBER US

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF REMEMBER US

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

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



Richard Berney

For and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

Ireland

8 June 2023

REMEMBER US

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Income	3	433,492	230,358
Direct expenses		(302,363)	(151,822)
Gross surplus		<u>131,129</u>	<u>78,536</u>
Administrative expenses		(60,952)	(41,434)
Surplus before taxation		<u>70,177</u>	<u>37,102</u>
Tax on surplus	7	-	-
Surplus for the financial year		<u><u>70,177</u></u>	<u><u>37,102</u></u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

REMEMBER US

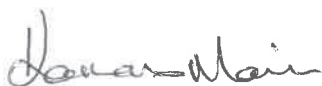
BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		€	€	€	€
Fixed assets					
Tangible assets	8	1,059,721		1,064,369	
Financial assets	9		500		500
		<u>1,060,221</u>		<u>1,064,869</u>	
Current assets					
Debtors	10	9,202		7,765	
Cash at bank and in hand		397,028		385,599	
		<u>406,230</u>		<u>393,364</u>	
Creditors: amounts falling due within one year	11	<u>(60,648)</u>		<u>(122,607)</u>	
Net current assets			<u>345,582</u>		<u>270,757</u>
Net assets			<u><u>1,405,803</u></u>		<u><u>1,335,626</u></u>
Reserves					
Other reserves	15	1,064,988		1,064,988	
Income and expenditure account	16	340,815		270,638	
Members' funds			<u><u>1,405,803</u></u>		<u><u>1,335,626</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 8 June 2023 and are signed on its behalf by:



Karen Morris

Director

22/06/2023



Francis Crowell

Director

22/6/23

REMEMBER US

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2022

	Other Income and reserves expenditure	Income and expenditure	Total
	€	€	€
Balance at 1 January 2021	1,064,988	233,536	1,298,524
Year ended 31 December 2021:			
Profit and total comprehensive income for the year	-	37,102	37,102
Balance at 31 December 2021	1,064,988	270,638	1,335,626
Year ended 31 December 2022:			
Profit and total comprehensive income for the year	-	70,177	70,177
Balance at 31 December 2022	1,064,988	340,815	1,405,803

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Remember Us is a Company Limited by Guarantee, domiciled and incorporated in Ireland. The company registration number is 546894. The company is registered with The Charities Regulatory Authority (number 20084455) and has been granted charity tax exemption status by the Revenue Commissioners (CHY number 21252).

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenditure are included in the financial statements as they become receivable or due. Expenditure includes VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Fixtures and fittings	20% Straight Line
Computers	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Fixed asset investments

Fixed asset investments are held at cost at the year end.

1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.9 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in the Ireland.

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Service in kind

Remember Us receive service in kind from Fingal Leader Partnership whereby Fingal Leader Partnership pay participants via CE and TUS employment schemes. The value of this service in kind has been included as income and expenditure in the financial statements.

5 Operating surplus

	2022	2021
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	11,295	10,451

6 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022	2021
	Number	Number
Employees	2	2

The wage cost is funded by the Department of Children & Youth Affairs and is for 1 full time shared position.

There was no employees whose annual remuneration was more than €60,000.

7 Taxation

The company is exempt from corporation taxation.

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	€	€	€	€
Cost				
At 1 January 2022	1,026,303	70,072	15,470	1,111,845
Additions	-	-	6,647	6,647
At 31 December 2022	1,026,303	70,072	22,117	1,118,492
Depreciation and impairment				
At 1 January 2022	-	32,357	15,119	47,476
Depreciation charged in the year	-	8,759	2,536	11,295
At 31 December 2022	-	41,116	17,655	58,771
Carrying amount				
At 31 December 2022	1,026,303	28,956	4,462	1,059,721
At 31 December 2021	1,026,303	37,715	351	1,064,369

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9	Financial assets		2022	2021
			€	€
	Unlisted investments		500	500
			<u>500</u>	<u>500</u>
10	Debtors		2022	2021
	Amounts falling due within one year:		€	€
	Service charges due		100	-
	Prepayments		7,980	7,765
	Accrued income		1,122	-
			<u>9,202</u>	<u>7,765</u>
11	Creditors: amounts falling due within one year		2022	2021
		Notes	€	€
	Amounts owed to credit institutions	12	269	937
	Trade creditors		2,127	-
	PAYE and social security		1,551	1,477
	Deferred income	13	53,367	116,859
	Other creditors		1,217	1,217
	Accruals		2,117	2,117
			<u>60,648</u>	<u>122,607</u>
12	Loans and overdrafts		2022	2021
			€	€
	Bank overdrafts		269	937
			<u>269</u>	<u>937</u>
	Payable within one year		269	937
			<u>269</u>	<u>937</u>

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Deferred income

	2022 €	2021 €
HSE funding	16	27,729
Irish Life funding	53,351	89,130
	<u>53,367</u>	<u>116,859</u>

The following information is in relation to grant information per the Department of Public Expenditure and Reform circular 13/2014;

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
Irish Life	Irish Life Donation	Respite Grant	180,000
Income deferred as at 01/01/2022			89,130
Cash Received			-
Income deferred as at 31/12/2022			<u>53,351</u>
Income recognised 31/12/2022			<u>35,779</u>

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE	Grant Aid	Social Activities	32,068
Income deferred as at 01/01/2022			27,729
Cash Received			32,068
Income deferred as at 31/12/2022			<u>16</u>
Income recognised 31/12/2022			<u>59,781</u>

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Deferred income				(Continued)
Name of Grantor	Name of Grant	Purpose of Grant	Amount €	
Education and Training Board	UBU Grant	Educational Grant	51,478	
Income deferred as at 01/01/2022			-	
Cash Received			51,478	
Income deferred as at 31/12/2022			-	
Income recognised 31/12/2022			51,478	

The board confirm that all funding was used in accordance with the conditions outlined in the letter of offer and can also confirm that there are adequate financial controls in place to manage the grant income.

14 Members' liability

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

15 Other reserves

	Other reserves €	Property fund reserve €	Total €
1 January 2021	272,603	792,385	1,064,988
1 January 2022	272,603	792,385	1,064,988
Other movements	792,385	(792,385)	-
31 December 2022	1,064,988	-	1,064,988

16 Income and expenditure account

	2022 €	2021 €
At the beginning of the year	270,638	233,536
Surplus for the year	70,177	37,102
At the end of the year	340,815	270,638

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Events after the reporting date

There have been no significant events post year end that have affected the company.

18 Approval of financial statements

The directors approved the financial statements on 8 June 2023.

REMEMBER US
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

REMEMBER US

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	€	2022 €	€	2021 €
Income				
Membership income including extra contributions		14,500		14,081
Grant - HSE		59,781		27,102
Once off inflationary cost - HSE		1,122		-
Summer and Easter camps		8,230		-
Club event income		24,789		13,206
Family respite contribution		79,888		-
Club event transport		245		3,570
Summer and Easter camp transport		3,863		-
Service in kind - CE scheme employees		70,991		58,224
Service in kind - TUS employment scheme		5,302		11,726
Irish Life Staff Charities Fund		35,779		4,098
Fingal County Council - Summer programme		-		732
Donations, fundraising		76,194		47,419
Parents support group		1,330		221
UBU grant income (Dept. of children & youth affairs) - Running costs		3,091		2,934
UBU Grant Income (Dept. of children & youth affair) - Programme		5,250		4,999
UBU grant income (Dept. of children & youth affair) - Wages		43,137		42,046
		<u>433,492</u>		<u>230,358</u>
Direct expenses				
<i>Purchases and other direct costs</i>				
Club events	11,335		3,557	
Summer and Easter camps	1,022		-	
Family respite events	70,707		-	
Family respite transport	2,829		-	
Fundraising expenses	3,619		-	
Club event transport	-		340	
HSE grant expenditure	59,781		27,102	
Irish Life expenditure	29,132		4,098	
UBU grant costs (Dept. of children & youth affairs)- Running costs	3,085		2,934	
UBU grant costs (Dept. of children & youth affair) - Programme	5,256		5,000	
UBU grant costs (Dept. of children & youth affair) - Wages	39,304		38,841	
Service in kind - TUS employment scheme	5,302		11,726	
Service in kind - CE scheme employees	70,991		58,224	
	<u>302,363</u>		<u>151,822</u>	
Total purchases and other direct costs				
Total cost of sales		<u>(302,363)</u>		<u>(151,822)</u>
Gross surplus	30.25%	131,129	34.09%	78,536

REMEMBER US

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

	€	2022 €	€	2021 €
Administrative expenses				
Management fee for BCRM Balbriggan Retail Park	2,325		2,445	
Security costs	3,293		3,205	
Cleaning	3,966		597	
Light and heat	5,276		1,757	
Maintenance costs	3,475		4,641	
Computer software and licences	7,873		1,252	
Administrative & office costs	2,383		4,553	
Volunteer appreciation	473		-	
Postage, courier and delivery charges	-		2,190	
Professional subscriptions	240		-	
Legal and professional fees	1,367		-	
Audit fees	1,660		1,914	
Bank charges	1,013		477	
Insurances	8,302		3,652	
Printing and stationery	2,922		1,080	
Telecommunications and web text service	4,538		3,220	
Sundry expenses	551		-	
Depreciation	11,295		10,451	
		(60,952)		(41,434)
Operating surplus		<u>70,177</u>		<u>37,102</u>
