

Company registration number 546894 (Ireland)

REMEMBER US
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

REMEMBER US

COMPANY INFORMATION

Directors	Karen Morris Francis Crowell Brendan Friel Karen Cashell Eimear Power	(Appointed 11 January 2023) (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 2023

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

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 2023, Remember Us marked its 25th 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 €2,274. Reduced operating profit in comparison to 2022 is accounted for by higher expenditure on Club events, Summer and Easter camps, Family respite and transport costs.

Respite Activities

Our Respite Programme is a core activity of Remember Us. Total cost for the years' respite programme was €163,030. Contributions of €76,322 (47%) were received from participants, so a subsidy €86,708 (53%) was provided by Remember Us

Fund raising/Donations

Fund-raising events that took place this year included bucket collections and raffle. We also received larger donations from a number of organisation and individuals who organised independent fund-raising events. Donations were also made through our online portal and directly to the office. A total of €93,408 was fundraised 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 €32,084, and UBU grant of €53,538 (total €85,622).

Staffing

Remember Us is staffed by 3 directly employed staff (2 part time Youth Workers and a part time cleaner), 6 CE scheme workers, 1 TÚS worker and 27 registered volunteers, however, 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 2024.

If the wage cost of CE and TÚS workers was paid directly by Remember Us this would be an additional cost of at least €73,151. CE workers are funded through our community partners, Balbriggan Area Project Association (BAPA) and TÚS workers are funded through the Fingal Leader Partnership and the Department of Social Protection.

Insurance

In comparison to previous years, insurance costs have remained consistent.

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), Balbriggan Area Project Association, Fingal Leader Partnership, 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 2023

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

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 7.

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

Martin Grant

(Resigned 28 March 2023)

Sheila Byrne

(Resigned 8 June 2023)

Brendan Friel

Karen Cashell

(Appointed 11 January 2023)

Eimear Power

(Appointed 11 January 2023)

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

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.

REMEMBER US

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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

19 June 2024

REMEMBER US

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

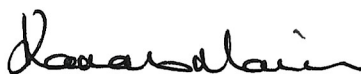
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial 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



Francis Crowell
Director

19 June 2024

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 2023, 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 2023 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.

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

19 June 2024

REMEMBER US

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2023

		2023	2022
	Notes	€	€
Income	3	452,545	433,492
Direct expenses		(373,695)	(302,363)
Gross surplus		78,850	131,129
Administrative expenses		(76,576)	(60,952)
Surplus before taxation		2,274	70,177
Tax on surplus	6	-	-
Surplus for the financial year		2,274	70,177

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 2023

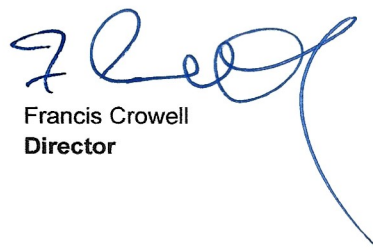
	Notes	2023 €	€	2022 €	€
Fixed assets					
Tangible assets	7		1,048,760		1,059,721
Financial assets	8		500		500
			<u>1,049,260</u>		<u>1,060,221</u>
Current assets					
Debtors	9	9,116		9,202	
Cash at bank and in hand		390,963		397,028	
		<u>400,079</u>		<u>406,230</u>	
Creditors: amounts falling due within one year	10	(41,262)		(60,648)	
Net current assets			<u>358,817</u>		<u>345,582</u>
Net assets			<u>1,408,077</u>		<u>1,405,803</u>
Reserves					
Other reserves	14	1,064,988		1,064,988	
Income and expenditure account	16	343,089		340,815	
Members' funds			<u>1,408,077</u>		<u>1,405,803</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 19 June 2024 and are signed on its behalf by:



Karen Morris
Director



Francis Crowell
Director

REMEMBER US

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2023

	Other reserves €	Property fund reserve €	Income and expenditure €	Total €
Balance at 1 January 2022	272,603	792,385	270,638	1,335,626
Year ended 31 December 2022:				
Surplus and total comprehensive income	-	-	70,177	70,177
Transfer to Property Fit-Out Reserve	792,385	(792,385)	-	-
Balance at 31 December 2022	1,064,988	-	340,815	1,405,803
Year ended 31 December 2023:				
Surplus and total comprehensive income	-	-	2,274	2,274
Balance at 31 December 2023	1,064,988	-	343,089	1,408,077

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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	12.5% 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 2023

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 2023

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 2023

4 Operating surplus

	2023 €	2022 €
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	10,961	11,295

5 Employees

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

	2023 Number	2022 Number
Employees	3	2

Their aggregate remuneration comprised:

	2023 €	2022 €
Wages and salaries	7,440	-
Social security costs	597	-
	8,037	-

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

In 2023, Remember Us introduced a part time role for general office upkeep and maintenance paid for by non - grant related funds

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

6 Taxation

The company is exempt from corporation taxation.

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Tangible fixed assets

	Freehold land and buildings €	Fixtures and fittings €	Computers €	Total €
Cost				
At 1 January 2023 and 31 December 2023	1,026,303	70,072	22,117	1,118,492
Depreciation and impairment				
At 1 January 2023	-	41,116	17,655	58,771
Depreciation charged in the year	-	8,759	2,202	10,961
At 31 December 2023	-	49,875	19,857	69,732
Carrying amount				
At 31 December 2023	1,026,303	20,197	2,260	1,048,760
At 31 December 2022	1,026,303	28,956	4,462	1,059,721

8 Financial assets

	2023 €	2022 €
Unlisted investments	500	500

9 Debtors

	2023 €	2022 €
Amounts falling due within one year:		
Service charges due	100	100
Prepayments	7,894	7,980
Accrued income	1,122	1,122
	9,116	9,202

10 Creditors: amounts falling due within one year

	Notes	2023 €	2022 €
Amounts owed to credit institutions	11	3,776	269
Trade creditors		6,182	2,127
PAYE and social security		2,499	1,551
Deferred income	12	24,588	53,367
Other creditors		1,217	1,217
Accruals		3,000	2,117
		41,262	60,648

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Loans and overdrafts

	2023 €	2022 €
Bank overdrafts	3,776	269
Payable within one year	3,776	269

12 Deferred income

	2023 €	2022 €
HSE funding	-	16
Irish life funding	-	53,351
Community foundation Ireland funding	24,588	-
	24,588	53,367

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 01/01/2023			53,351
Cash Received			-
Income deferred as at 31/12/2023			-
Income recognised 31/12/2023			53,351
Name of Grantor	Name of Grant	Purpose of Grant	Amount €
HSE	Grant Aid	Social Activities	32,068
Income deferred as at 01/01/2023			16
Cash Received			32,068
Income deferred as at 31/12/2023			-
Income recognised 31/12/2023			32,084

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Deferred income

(Continued)

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
Education and Training Board	UBU Grant	Educational Grant	53,538
Income deferred as at 01/01/2023			-
Cash Received			53,538
Income deferred as at 31/12/2023			-
Income recognised 31/12/2023			53,538

Name of Grantor	Name of Grant	Purpose of Grant	Amount €
Community Foundation Ireland	Grant Aid	Educational Grant	24,588
Income deferred as at 01/01/2023			-
Cash Received			24,588
Income deferred as at 31/12/2023			-
Income recognised 31/12/2023			-

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.

13 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.

REMEMBER US

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Other reserves

	Other reserves €	Property fund reserve €	Total €
1 January 2022	272,603	792,385	1,064,988
Other movements	792,385	(792,385)	-
1 January 2023	1,064,988	-	1,064,988
31 December 2023	1,064,988	-	1,064,988

15 Other reserves

	2023 €	2022 €
At the beginning of the year	1,064,988	272,603
Other movements	-	792,385
At the end of the year	1,064,988	1,064,988

16 Income and expenditure account

	2023 €	2022 €
At the beginning of the year	340,815	270,638
Surplus for the year	2,274	70,177
At the end of the year	343,089	340,815

17 Events after the reporting date

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

REMEMBER US
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

18 Approval of financial statements

The directors approved the financial statements on 19 June 2024.

REMEMBER US

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

		2023		2022
	€	€	€	€
Income				
Membership income including extra contributions		17,485		14,500
Grant - HSE		32,084		59,781
Once off inflationary cost - HSE		1,122		1,122
Summer and Easter camps		10,415		8,230
Club event income		27,129		24,789
Family respite contribution		76,322		79,888
Club event transport		4,005		245
Summer and Easter camp transport		550		3,863
Service in kind - CE scheme employees		66,697		70,991
Service in kind - TUS employment scheme		6,454		5,302
Irish Life Staff Charities Fund		53,351		35,779
Fingal County Council - Community enhancement programme		3,500		-
Donations, fundraising		93,408		76,194
Parents support group		1,485		1,330
UBU grant income (Dept. of children & youth affairs) - Running costs		3,212		3,091
UBU Grant Income (Dept. of children & youth affair) - Programme		6,001		5,250
UBU grant income (Dept. of children & youth affair) - Wages		44,325		43,137
UBU grant income (Dept. of children & youth affair) - One off payment		5,000		-
		<u>452,545</u>		<u>433,492</u>
Direct expenses				
<i>Purchases and other direct costs</i>				
Club events	29,020		11,335	
Summer and Easter camps	17,303		1,022	
Family respite events	104,679		70,707	
Family respite transport	405		2,829	
Fundraising expenses	1,650		3,619	
Summer and Easter camp transport	12,441		-	
HSE grant expenditure	32,084		59,781	
Irish Life expenditure	53,351		29,132	
UBU grant costs (Dept. of children & youth affairs)- Running costs	3,212		3,085	
UBU grant costs (Dept. of children & youth affair) - Programme	6,001		5,256	
UBU grant costs (Dept. of children & youth affair) - Wages	40,398		39,304	
Service in kind - TUS employment scheme	6,454		5,302	
Service in kind - CE scheme employees	66,697		70,991	
Total purchases and other direct costs	<u>373,695</u>		<u>302,363</u>	
Total cost of sales		(373,695)		(302,363)
Gross surplus	17.42%	<u>78,850</u>	30.25%	<u>131,129</u>

REMEMBER US

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

	€	2023 €	€	2022 €
Administrative expenses				
Wages and salaries	5,779		-	
Social security costs	597		-	
Staff training	1,661		-	
Management fee for BCRM Balbriggan Retail Park	2,470		2,325	
Security costs	3,385		3,293	
Cleaning	4,559		3,966	
Light and heat	9,805		5,276	
Maintenance costs	3,825		3,475	
Computer software and licences	5,375		7,873	
Administrative & office costs	2,997		2,383	
Volunteer appreciation	1,008		473	
Professional subscriptions	412		240	
Legal and professional fees	754		1,367	
Audit fees	3,196		1,660	
Bank charges	1,088		1,013	
Insurances	9,023		8,302	
Printing and stationery	3,637		2,922	
Telecommunications and web text service	4,552		4,538	
Sundry expenses	1,492		551	
Depreciation	10,961		11,295	
		(76,576)		(60,952)
Operating surplus		<u>2,274</u>		<u>70,177</u>