

**Tullamore Travellers Movement CLG**

**trading as**

**Offaly Traveller Movement**

**Trustees Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2023**

# Tullamore Travellers Movement CLG

## CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 15
Supplementary Information relating to the Financial Statements	17

# Tullamore Travellers Movement CLG

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Lilly Ward Mary Rose Kerrigan Thomas McDonagh Christopher McDonagh Ann Sheeran John Joyce Deirdre Arnold Martina McDonagh William McDonagh (Resigned 24 April 2023)
<b>Company Secretary</b>	John Joyce
<b>Company Registration Number</b>	234193
<b>Registered Charity Number</b>	CRA 20204733
<b>Revenue Tax Exemption Number</b>	CHY 22446
<b>Registered Office and Principal Address</b>	Harbour Street Tullamore Co Offaly
<b>Auditors</b>	Phelan & Co Chartered Accountants Limited 63 Mount Merrion Avenue Blackrock Co Dublin
<b>Principal Bankers</b>	Permanent TSB O'Connor Square Tullamore Co Offaly
<b>Solicitors</b>	Joahanna McGowan 1 Bridge Lane Tullamore Co Offaly

# Tullamore Travellers Movement CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, the Financial Reporting Standard ("FRS102") and the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102, (known as the "Charities SOR" or the "SORP"). Therefore, the Directors' Report contains the information required to be provided in the Directors' Annual Report under the Charities SORP guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees. The charity is a company limited by guarantee not having a share capital

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102, we have implemented the Charities SORP where relevant, and, in some cases, for the first time, causing the release of €229,307 of previously deferred income on the 2022 balance sheet through the income statement into a new restricted reserve.

In this report the directors of Tullamore Travellers Movement CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023. We are grateful to the various grant agencies who provide finance to our projects. We set out below our review of the business, divided into 5 services as follows

## 1. Health Services

HSE funded Health Services core funding came to €239,668 during 2023 which after allowing for a small deficit of €5831 which the company funded from previous surpluses resulted in nil result for the year after allowing for grants previously deferred in 2022 and nil funding left in restricted reserves forward at 31 December 2023. Separately, grant income for NTHAP HSE projects was recognised in 2023 which amounted to €123,000. This is added to €60,540 of grants previously deferred to leave a fund of €183,540 in restricted reserves for future use. Midlands Network activities earned €12,000 and incurred costs of €8,107 which when added to deferred grants forward from 2022 gave rise to a restricted fund of €38,905 for future projects. Men's and women's shed projects and TTM projects gave rise to restricted reserves forward at 31 December 2023 of €12,712 and €12,000 respectively (incl. 2022 deferred grant income forward).

## 2. Mental Health Services (T2WB, Tusla and others)

HSE T2WB Core funding came to €116,237 during 2023 which after allowing for a small deficit which reverted into a small restricted surplus fund forward of €9,875 for the year, after allowing for the usual grant income previously deferred in 2022. Tusla funding came to €23,631 which, after costs and allowance for grants previously deferred, resulted in a restricted surplus fund forward of €17,975 for the year. Various other programmes earned €1,901 in 2023 and benefited from the release of deferred credits of €12,601 to cover costs of €9,996 and still leave a surplus of €2,605 at 31 December 2023 in restricted reserves for future use.

## 3. Youth Services (UBU and others)

UBU funding came to €57,047 during 2023, which after allowing for a deficit of €1,265, (which the company funded from its own resources) resulted in a nil result for the year. Other miscellaneous youth programmes were fully spent except for one case which returned a surplus of €1,000 which is retained as a fund in restricted reserves for future use.

## 4. Education Services (LTI, Inclusive Education and cultural awareness projects)

LTI core funding came to €117,866 which was fully utilised during 2023 as was our Inclusive Education/ReThink Ireland funding of €17,227. Miscellaneous cultural awareness projects were funded out of €17,334 current year income (against which the company incurred costs of €15,269) yielding a surplus from 2023 income of €2,064 which added to previously deferred income released under the SORP of €600 to leave €2,664 in restricted reserves for future use.

## 5. Community Development (NTP and other programmes)

NTP core funding came to €108,285 during 2023 which was fully utilised during 2023. Some miscellaneous community development projects were funded by €5,773 of current year income which was supplemented by €23,696 of previously deferred income now released under the SORP to fund €13,784 of costs. During 2023 there was a small deficit on the cost of running one of these programmes amounting to €1,123 which the company funded from previous surpluses to result in nil result for the year for the particular closed project.

## Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail and a detailed SOFA is set out in tabular format in the supplementary information on page 17 which provides a useful explanation of the allocation of income to costs (whilst not being part of the audited financial statements). In summary, total income increased slightly to €888,201 (2022 - €742,619) with expenditure amounting to €837,486 (2022 - €749,186) and gave rise to a surplus of €50,714 (2022 - (6,567) deficit).

## Financial Results

At the end of the financial year the charity had gross assets of €490,241 (2022 - €444,907) and gross liabilities of €43,538 (2022 - €278,225). The net assets of the charity have increased by €280,021 mainly due to the surplus of €50,714 and the restatement of the prior year deferred grant credit of €229,307 as a restricted reserve fund.

# Tullamore Travellers Movement CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

## Principal Risks and Uncertainties

In common with all companies operating in Ireland as publicly funded companies, the company has its funding guaranteed on a year-by-year basis. Funding for Tullamore Travellers Movement Company CLG has been guaranteed for the year ended 31st December 2024, but the directors are confident that the current level of funding will also be available for 2025 and have prepared forecasts on this assumption which they regard as reasonable.

## Directors and Secretary

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

Lilly Ward  
Mary Rose Kerrigan  
Thomas McDonagh  
Christopher McDonagh  
Ann Sheeran  
John Joyce  
Deidre Arnold  
Martina McDonagh  
William McDonagh (Resigned 24 April 2023)

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

The secretary who served throughout the financial year was John Joyce.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Tullamore Travellers Movement CLG subscribes to and is compliant with the following:

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

## The Auditors

Phelan & Co Chartered Accountants Limited, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014. Milne O'Dwyer resigned as auditors during the financial year and the directors appointed Phelan & Co Chartered Accountants Limited, to fill the vacancy.

## Compliance Statement

The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm:

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the financial year

## 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 Harbour Street, Tullamore, Co Offaly.

Approved by the Board of Directors on 7 June 2024 and signed on its behalf by:



**Christopher McDonagh**  
Director



**Thomas McDonagh**  
Director

# Tullamore Travellers Movement CLG

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- 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 charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

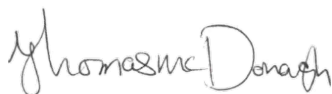
In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

**Approved by the Board of Directors on 7 June 2024 and signed on its behalf by:**



**Christopher McDonagh**  
Director



**Thomas McDonagh**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Tullamore Travellers Movement CLG**

for the financial year ended 31 December 2023

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

#### **Opinion**

We have audited the charity financial statements of Tullamore Travellers Movement CLG ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", 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 Charity as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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 further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity 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 charity'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.

#### **Emphasis of Matter**

Our appointment arose in February 2024 and in consequence, we have not carried out an audit on the comparative figures in these financial statements and the scope of our audit was limited to the current year. The company decided to adopt the relevant provisions of the Statement of Recommended Practice for Charities and as result 2023 is first set of financial statements prepared by the company in accordance with this "Charities SORP". As the company transitioned to the Charities SORP from previously extant Irish GAAP as at 1 January 2023, the directors were required to release €229,307 of previously deferred income to a new restricted reserve and to restate previously reported results for 2022. Whilst we have relied on the work of the previous auditors, we did not identify any adjustments during our review of the previously deferred income and so the directors were able to recognise the income as a restricted fund rather than a deferred credit.

#### **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.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Tullamore Travellers Movement CLG

for the financial year ended 31 December 2023

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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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.

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. 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 6, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Damian Phelan FCA**  
for and on behalf of  
**PHELAN & CO CHARTERED ACCOUNTANTS LIMITED**  
Statutory Audit Firm  
63 Mount Merrion Avenue  
Blackrock  
Co Dublin

7 June 2024



# Tullamore Travellers Movement CLG

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 € <i>as restated</i>	Total Funds 2022 € <i>as restated</i>
<b>Income</b> from Charitable activities						
- Grants (government & other co-funders)	3.1	30,756	857,445	888,201	742,619	742,619
<b>Expenditure</b> on Charitable activities	4.1	(55,760)	(781,727)	(837,487)	(749,186)	(749,186)
<b>Net income/(expenditure)</b>		(25,004)	75,718	50,714	(6,567)	(6,567)
Transfers between funds		(5,973)	5,973	-	-	-
<b>Other recognised gains/(losses):</b>						
Surplus/(deficit) for the financial year		(30,977)	81,691	50,714	(6,567)	(6,567)
Prior financial year adjustment		15,251	214,056	229,307	-	-
<b>Net movement in funds for the financial year</b>		(15,726)	295,747	280,021	(6,567)	(6,567)
<b>Reconciliation of funds:</b>						
Total funds beginning of the year	9	166,682	-	166,682	173,249	173,249
<b>Total funds at the end of the year</b>		<b>150,956</b>	<b>295,747</b>	<b>446,703</b>	166,682	166,682

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Tullamore Travellers Movement CLG

## BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 € as restated
<b>Fixed Assets</b>			
Tangible assets	5	<u>36,324</u>	<u>27,163</u>
<b>Current Assets</b>			
Debtors	6	168,089	118,142
Cash at bank and in hand		<u>285,828</u>	<u>299,602</u>
		<u>453,917</u>	<u>417,744</u>
<b>Creditors: Amounts falling due within one year</b>	7	<u>43,538</u>	<u>278,225</u>
<b>Net Current Assets</b>		<u>410,379</u>	<u>139,519</u>
<b>Total Assets less Current Liabilities</b>		<u><u>446,703</u></u>	<u><u>166,682</u></u>
<b>Funds</b>			
Restricted trust funds		295,747	-
General fund (unrestricted)		<u>150,956</u>	<u>166,682</u>
<b>Total funds</b>	9	<u><u>446,703</u></u>	<u><u>166,682</u></u>

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 of Directors and authorised for issue on 7 June 2024 and signed on its behalf by

**Christopher McDonagh**  
Director



**Thomas McDonagh**  
Director



# Tullamore Travellers Movement CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

Tullamore Travellers Movement CLG is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Harbour Street, Tullamore, Co Offaly which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

# Tullamore Travellers Movement CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Tangible fixed assets and depreciation

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

Plant and machinery - 15% Straight line

### Debtors

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

### Cash at bank and in hand

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

### Taxation

No current or deferred taxation arises as the Company is a not-for-profit entity and is so registered with the Charities Regulator under Registered Charity Number 2020-4733. It also has charitable tax exemption number, CHY 22446, from Revenue and, as such, is not within the charge to Income and Corporation Tax.

<b>3. INCOME</b>					
<b>CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		€	€	€	€
<b>Grants from governments and other co-funders:</b>					
Income from charitable activities		<b>30,756</b>	<b>857,445</b>	<b>888,201</b>	742,619
<b>4. EXPENDITURE</b>					
<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>	<b>2022</b>
	€	€	€	€	€
Expenditure on charitable activities	<b>55,760</b>	<b>781,727</b>	-	<b>837,487</b>	749,186
<b>5. TANGIBLE FIXED ASSETS</b>				<b>Plant and machinery</b>	<b>Total</b>
				€	€
<b>Cost</b>					
At 1 January 2023				71,274	71,274
Additions				9,161	9,161
At 31 December 2023				80,435	80,435
<b>Depreciation</b>					
At 31 December 2023				44,111	44,111
<b>Net book value</b>					
At 31 December 2023				<b>36,324</b>	<b>36,324</b>
At 31 December 2022				27,163	27,163

**Tullamore Travellers Movement CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

continued

<b>6. DEBTORS</b>		<b>2023</b>	<b>2022</b>
		€	€
Trade debtors		<b>161,971</b>	112,024
Prepayments		<b>6,118</b>	6,118
		<u><b>168,089</b></u>	<u>118,142</u>
<b>7. CREDITORS</b>		<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>		€	€
Trade creditors		<b>2,089</b>	6,839
Taxation and social security costs		<b>7,721</b>	8,569
Other creditors		<b>218</b>	-
Accruals		<b>6,445</b>	6,445
Deferred Grants		<b>27,065</b>	256,372
		<u><b>43,538</b></u>	<u>278,225</u>
<b>8. RESERVES</b>		<b>2023</b>	<b>2022</b>
		€	€
At the beginning of the year as previously stated		<b>166,682</b>	173,249
Prior financial year adjustment: income previously deferred, now released		<b>229,307</b>	-
		<u><b>395,989</b></u>	<u>173,249</u>
At the beginning of the year Surplus/(Deficit) for the financial year		<b>50,714</b>	(6,567)
		<u><b>446,703</b></u>	<u>166,682</u>
<b>9. FUNDS</b>			
<b>9.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	€	€	€
At 1 January 2022	173,249	-	173,249
Movement during the financial year	(6,567)	-	(6,567)
	<u>166,682</u>	<u>-</u>	<u>166,682</u>
At 31 December 2022 as previously stated	166,682	-	166,682
Prior year adjustment: previously deferred income, now released	15,251	214,056	229,307
	<u>181,933</u>	<u>214,056</u>	<u>395,989</u>
At 31 December 2022 Movement during the financial year	(30,977)	81,691	50,714
	<u><b>150,956</b></u>	<u><b>295,747</b></u>	<u><b>446,703</b></u>

# Tullamore Travellers Movement CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

### 9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 € As restated	Income €	Expenditure €	Transfers between funds €	Prior year adjustments €	Balance 31 December 2023 €
<b>Restricted funds</b>						
Restricted	-	857,445	781,727	5,973	214,056	295,747
<b>Unrestricted funds</b>						
Unrestricted General	166,682	30,756	55,760	(5,973)	15,251	150,956
<b>Total funds</b>	<b>166,682</b>	<b>888,201</b>	<b>837,487</b>	<b>-</b>	<b>229,307</b>	<b>446,703</b>

### 9.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	36,324	286,490	(27,065)	295,749
Unrestricted general funds	-	167,427	(16,473)	150,954
	<b>36,324</b>	<b>453,917</b>	<b>(43,538)</b>	<b>446,703</b>

### 9.4 STATE FUNDING

<b>Agency</b>	<b>HSE</b>
<b>Grant Programme</b>	<b>Traveller Health Unit</b>
Purpose of the Grant	Provision of health services
Total Fund	Annual renewal
Total fund	€ 239,668
Income	€ 245,499 (Deficit €5,831 met by OTM)
Expenditure	€ 239,668
Received in the financial year	Nil
Funding carried forward in reserves	THU expenditure only
Restriction on use	
<b>Agency</b>	<b>HSE</b>
<b>Grant Programme</b>	<b>Travelling 2 Well Being</b>
Purpose of the Grant	Provision of mental health services
Income or Total Fund	€ 139,764
Expenditure	€ 129,979
Received in the financial year	€ 116,237
Funds deferred (due)	€ 23,527
Funding carried forward in reserves	€ 9,785
Restriction on use	T2WB expenditure only
<b>Agency</b>	<b>LOETB</b>
<b>Government Department</b>	<b>Dept of Education</b>
Grant Programme	Local Training Initiative
Purpose of the Grant	Provision of education and training services
Income or Total Fund	€ 117,869
Expenditure	€ 117,866
Received in the financial year	€ 117,866
Funds deferred (due)	€ 3
Funding carried forward in reserves	Nil
Restriction on use	LTI education and training services only

# Tullamore Travellers Movement CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

<b>Agency</b>	<b>LOETB</b>
<b>Government Department</b>	<b>Dept of Children, Equality, Disability, Integration and Youth</b>
Grant Programme	Your Space Your Place ("UBU")
Purpose of the Grant	Provision of services to youths
Income or Total Fund	€ 57,047
Expenditure	€ 58,312 (Deficit €1,265 met by OTM)
Received in the financial year	€ 57,047
Funds deferred (due)	Nil
Funding carried forward in reserves	Nil
<b>Agency</b>	<b>RETHINK Ireland</b>
<b>Grant Programme</b>	<b>Inclusive Education Project</b>
Purpose of the Grant	Inclusive Education Project
Total Fund Total fund	€17,227
Expenditure	€17,227
Received in the financial year	€17,227
Funding carried forward in reserves	Nil
<b>Agency</b>	<b>Tusla</b>
<b>Government Department</b>	<b>Dept of Children, Equality, Disability, Integration and Youth</b>
Grant Programme	Child and Participation Initiative Scheme
Purpose of the Grant	Provision of services to youths
Income or Total Fund	€ 23,631
Expenditure	€ 13,995
Received in the financial year	€ 23,631
Funds deferred (due)	Nil
Funding carried forward in reserves	€ 17,975
Restriction on use	Tusla approved expenditure
<b>Agency</b>	<b>National Traveller Partnership CLG</b>
<b>Government Department</b>	<b>Dept of Children, Equality, Disability, Integration and Youth</b>
Grant Programme	National Traveller Partnership CLG
Purpose of the Grant	Provision of services to Traveller community
Income or Total Fund	€ 108,285
Expenditure	€ 108,285
Received in the financial year	€ 108,285
Funds deferred (due)	Nil
Funding carried forward in reserves	Nil
Restriction on use	NTP Community development programmes only

### 10. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

### 11. POST-BALANCE SHEET EVENTS

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

**TULLAMORE TRAVELLERS MOVEMENT CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

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

**NOT COVERED BY THE REPORT OF THE AUDITORS**



# Tullamore Travellers Movement CLG

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Detailed Statement of Financial Activities  
for the financial year ended 31 December 2023

	Total	Non Restricted Funding	Restricted Purpose Funding															Total	
			HSE Funded Health Services					Mental Health Services			Youth Services			Education & Training			Community Development		
			Traveller Health (THU)	Midlands Networks	Shed Projects	HSE Projects	TTM	T2WB	Tusla	Mental Health Pgms	Youth UBU	Youth Pgms	DCE DIY	Local Training Initiative	Inclusive Education	Cultural awareness	NTP		Comm'ty Develop Pgms
2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2022		
€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	
<b>Income</b>																			
NTP Core Funding	108,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,285	-	107,134	
HSE Core Funding	222,890	-	222,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,914	
HSE Core - Admin element	16,778	-	16,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,297	
HSE-T2WB Core Funding	109,747	-	-	-	-	-	109,747	-	-	-	-	-	-	-	-	-	-	99,662	
T2WB - Admin element	6,490	-	-	-	-	-	6,490	-	-	-	-	-	-	-	-	-	-	6,304	
LTI Core Funding	115,866	-	-	-	-	-	-	-	-	-	-	-	115,866	-	-	-	-	110,519	
LTI Admin Mgt €2000	2,000	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	1,943	
Youth Core Funding	53,054	-	-	-	-	-	-	-	-	-	53,054	-	-	-	-	-	-	54,741	
Youth Core - Admin element	3,993	-	-	-	-	-	-	-	-	-	3,993	-	-	-	-	-	-	9,208	
TUSLA	8,290	-	-	-	-	-	-	8,290	-	-	-	-	-	-	-	-	-	4,411	
Tusla Admin Element	1,541	-	-	-	-	-	-	1,541	-	-	-	-	-	-	-	-	-	1,496	
HSE Men's Shed Income	4,997	-	-	4,997	-	-	-	-	-	-	-	-	-	-	-	-	-	23,891	
HSE Men's Shed - Admin element	376	-	-	376	-	-	-	-	-	-	-	-	-	-	-	-	-	365	
HSE - Women's Shed	4,653	-	-	4,653	-	-	-	-	-	-	-	-	-	-	-	-	-	3,344	
HSE Women's Shed - Admin element	147	-	-	147	-	-	-	-	-	-	-	-	-	-	-	-	-	142	
Cultural Awareness	5,497	-	-	-	-	-	-	-	-	-	-	-	-	5,497	-	-	-	-	
UN Poverty Grant Inc	3,000	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	3,000	
Midlands Networks Income	10,320	-	10,320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,292	
Networks - Admin element	1,680	-	1,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,632	
Mental Health Research Project	1,901	-	-	-	-	-	-	-	1,901	-	-	-	-	-	-	-	-	11,318	
Community Support - Energy Costs	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-	
Traveller Pride Funding	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	
Youth Capital Grant	3,398	-	-	-	-	-	-	-	-	-	3,398	-	-	-	-	-	-	2,259	
Unrestricted Funding	30,016	30,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,085	
CYPSC Youth Fund Laois/Offaly	1,000	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	
Rethink Ireland	17,227	-	-	-	-	-	-	-	-	-	-	-	17,227	-	-	-	-	-	
Longford Co. Co.	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pilgrimage Donations	740	740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Omagh Conference 2023 Inc	1,483	-	-	-	-	-	-	-	-	-	-	-	-	1,483	-	-	-	-	
Hardship Fund	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	
Tusla Child & Youth Scheme	4,500	-	-	-	-	-	-	4,500	-	-	-	-	-	-	-	-	-	4,605	
Tusla Dormant Account Fund	9,300	-	-	-	-	-	-	9,300	-	-	-	-	-	-	-	-	-	12,000	
Garda National Diversity Unit Inc	73	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73	-	
HSE National Lottery Fund	3,906	-	-	3,906	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Reach Fund	9,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traveller Mediation Service - Income	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	-	-	
NTHAP22/27 - Implement phase	40,000	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
NTHAP22/27 - Map phase	43,000	-	-	-	43,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
NTHAP22/27 - Resource phase	40,000	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traveller Wagon Purchase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,890	
TTM and prior projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,167	
Leargas - Youth Grant	(4,000)	-	-	-	-	-	-	-	-	-	(4,000)	-	-	-	-	-	-	-	
<b>Total Income</b>	<b>888,201</b>	<b>30,756</b>	<b>239,668</b>	<b>12,000</b>	<b>14,078</b>	<b>123,000</b>	<b>-</b>	<b>116,237</b>	<b>23,631</b>	<b>1,901</b>	<b>57,047</b>	<b>-</b>	<b>3,398</b>	<b>117,866</b>	<b>17,227</b>	<b>17,334</b>	<b>108,285</b>	<b>5,773</b>	<b>742,619</b>
<b>Expenditure</b>																			
Gross Wages	443,899	1,322	158,399	1,680	490	-	-	91,130	2,124	-	37,204	-	-	70,175	-	-	76,979	4,396	440,330
ER Prsi	45,151	-	13,722	-	-	-	-	8,413	-	-	2,942	-	-	11,541	-	-	8,535	-	43,549
Pension	1,338	-	-	-	-	-	-	1,338	-	-	-	-	-	-	-	-	-	-	1,337
Health, Safety & HR costs	5,993	-	3,198	-	-	-	-	805	-	-	790	-	-	-	-	-	1,200	-	4,582
Programme costs	151,057	-	23,000	6,427	32,500	-	2,117	11,578	11,871	8,597	3,729	3,000	3,398	3,357	17,227	15,269	1,596	7,389	125,513
Staff training	28,302	20,000	-	-	-	-	-	590	-	3,300	3,375	-	-	350	-	-	687	-	3,980
Rent	39,500	-	10,640	-	-	-	-	2,700	-	-	2,640	-	-	19,500	-	-	4,020	-	53,076
Insurance	3,074	-	1,635	-	-	-	-	415	-	-	406	-	-	-	-	-	618	-	3,412
Light and heat	8,569	-	3,917	-	-	-	-	994	-	-	972	-	-	1,206	-	-	1,480	-	6,304
Cleaning	3,193	19	1,413	-	-	-	-	358	-	-	600	-	-	-	-	-	803	-	(200)
Repairs and maintenance	12,700	-	2,302	-	-	-	-	749	-	-	246	-	-	6,140	-	-	3,263	-	6,005
Office consumables	6,798	-	1,452	-	-	-	-	369	-	-	385	-	-	3,346	-	-	1,246	-	2,443
Phone	8,552	-	5,778	-	-	-	-	1,481	-	-	1,294	-	-	-	-	-	-	-	9,255
IT	9,844	-	6,554	-	-	-	-	1,663	-	-	1,626	-	-	-	-	-	-	-	6,003
Staff expenses	16,208	-	8,190	-	-	-	-	5,779	-	-	478	-	-	333	-	-	1,427	-	11,816
Professional fees	2,745	-	-	-	-	-	-	235	-	-	-	-	-	-	-	-	510	2,000	2,682
Audit	12,260	-	4,417	-	-	-	-	1,121	-	-	1,096	-	-	-	-	-	5,626	-	8,548
Bank Charges	2,473	-	414	-	-	-	-	142	-	-	167	-	-	1,603	-	-	147	-	897
Canteen	372	50	186	-	-	-	-	47	-	-	46	-	-	-	-	-	42	-	180
Subscriptions	530	-	282	-	-	-	-	72	-	-	70	-	-	-	-	-	107	-	-
General Expenses	22,864	22,303	-	-	-	-	-	-	-	-	246	-	-	316	-	-	-	-	4,900
Depreciation	12,065	12,065	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,574
<b>Total expenditure</b>	<b>837,486</b>	<b>55,759</b>	<b>245,499</b>	<b>8,107</b>	<b>32,990</b>	<b>-</b>	<b>2,117</b>	<b>129,979</b>	<b>13,995</b>	<b>11,897</b>	<b>58,312</b>	<b>3,000</b>	<b>3,398</b>	<b>117,866</b>	<b>17,227</b>	<b>15,269</b>	<b>108,285</b>	<b>13,784</b>	<b>749,187</b>
<b>Net Surplus/(deficit)</b>	<b>50,714</b>	<b>(25,003)</b>	<b>(5,831)</b>	<b>3,893</b>	<b>(18,912)</b>	<b>123,000</b>	<b>(2,117)</b>	<b>(13,742)</b>	<b>9,636</b>	<b>(9,996)</b>	<b>(1,265)</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,064</b>	<b>-</b>	<b>(8,011)</b>	<b>(6,568)</b>
Transfers between reserves	-	(5,973)	5,831	-	-	-	-	-	-	-	1,265	-	-	-	-	-	-	(1,123)	-
Prior Year grants released	229,307	15,251	-	35,012	31,624	60,540	14,117	23,527	8,339	12,601	-	4,000	-	-	-	600	-	23,696	-
	280,021	(15,725)	-	38,905	12,712	183,540	12,000	9,785	17,975	2,605	-	1,000	-	-	-	2,664	-	14,562	(6,568)
Reserves b/fwd (as previously)	166,681	166,681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,249
<b>Reserves carried forward</b>	<b>446,703</b>	<b>150,956</b>	<b>-</b>	<b>38,905</b>	<b>12,712</b>	<b>183,540</b>	<b>12,000</b>	<b>9,785</b>	<b>17,975</b>	<b>2,605</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,664</b>	<b>-</b>	<b>14,562</b>	<b>166,681</b>

Approved by the board on 7 June 2024

Christopher McDonagh