

Company Number: 479958

**Ardaun Roscam Doughiska Family Resource Centre CLG**

**Annual Report and Financial Statements**

**for the financial year ended 31 December 2024**

**O Donnell Keane & Co  
Church Street  
Gort  
Co.Galway  
Republic of Ireland**

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**Ardaun Roscam Doughiska Family Resource Centre CLG  
DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Dan Hurley Frank Leonard Fr Martin Glynn Deirdre Hardiman Marie O'Donovan Kasia Bocianowska Paula O'Connor Helen Ogbu
<b>Company Secretary</b>	Deirdre Hardiman
<b>Company Number</b>	479958
<b>Charity Number</b>	CHY 20142
<b>Registered Office and Business Address</b>	Cumasu Centre Doughiska Road Galway
<b>Auditors</b>	O'Donnell Keane & Co Church Street Gort Co. Galway Republic of Ireland
<b>Bankers</b>	Bank of Ireland Mainguard St. Galway Co. Galway Ireland
<b>Solicitors</b>	O'Donnell, Waters Aengus House Dock St. Galway Ireland

# Ardaun Roscam Doughiska Family Resource Centre CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2024

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

### Principal Activity and Review of the Business

The principal activity of the company is the provision of a charitable nature beneficial to the local community of Doughiska, Roscam and Ardaun and to reach persons in situations of greatest disadvantage and the most socially excluded in the community. The company also promotes, supports and facilitates a community development response to family support, exclusion and disadvantage through the participation and involvement of local people especially those recognised as excluded and in situations of disadvantage. The organisation provides room rental and classes for the local community. The charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 20142 and is registered under the Charities Regulatory Authority. The organisation is a charitable company limited by guarantee and not having a share capital and consequently the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €2.

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

There has been no significant change in these activities during the financial year ended 31 December 2024.

### Financial Results

The surplus for the financial year after providing for depreciation amounted to €24,996 (2023 - €7,122).

At the end of the financial year, the company has assets of €214,960 (2023 - €236,356) and liabilities of €150,345 (2023 - €196,737). The net assets of the company have increased by €24,996.

### Directors and Secretary

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

Dan Hurley  
Frank Leonard  
Fr Martin Glynn  
Deirdre Hardiman  
Marie O'Donovan  
Kasia Bocianowska  
Paula O'Connor  
Helen Ogbu

The secretary who served throughout the financial year was Deirdre Hardiman.

The Board structure is such that the company is managed by the directors. There are sub committees as follows Finance Sub Committee, Staff Liaison Sub Group and Governance/CRA Sub Group. There were 9 board meetings held in 2024 with a minimum of 5 attendees at all meetings. There were no changes in shareholdings between 31 December 2024 and the date of signing the financial statements.

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

### Future Developments

The company plans to continue its present activities. Employees are kept as fully informed as practicable about developments within the business. The company continues to support the development of the community, families and individuals within the catchment area whilst also adjusting to emerging needs within the budgets provided by Tusla and other funding opportunities that become available.

### Post Balance Sheet Events

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

### Auditors

The auditors, O'Donnell Keane & Co have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Taxation Status

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

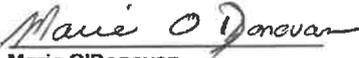
**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**DIRECTORS' REPORT**

for the financial year ended 31 December 2024

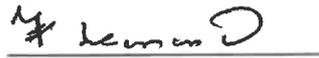
**Accounting Records**

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 Cumasu Centre, Doughiska Road, Galway.

**Signed on behalf of the board**



Marie O'Donovan  
Director



Frank Leonard  
Director

Date: 20/12/2025

## Ardaun Roscam Doughiska Family Resource Centre CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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

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

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

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

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

### Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

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

### Signed on behalf of the board



Marie O'Donovan  
Director



Frank Leonard  
Director

Date: 28/12/2025

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Ardaun Roscam Doughiska Family Resource Centre CLG**

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

#### **Opinion**

We have audited the financial statements of Ardaun Roscam Doughiska Family Resource Centre CLG ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

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

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

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

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

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

#### **Other Information**

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

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

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

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

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

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

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

## **INDEPENDENT AUDITOR'S REPORT to the Members of Ardaun Roscam Doughiska Family Resource Centre CLG**

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

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

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

### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 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 company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

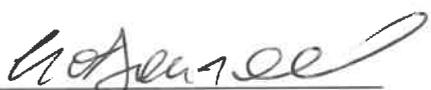
#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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

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

  
**Gerard O'Donnell**  
for and on behalf of  
**O DONNELL KEANE & CO**  
Church Street  
Gort  
Co. Galway  
Republic of Ireland

Date: 6-5-2025

## **Ardaun Roscam Doughiska Family Resource Centre CLG APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income	5	490,645	468,042
Expenditure		(465,649)	(460,920)
Surplus for the financial year	15	24,996	7,122
Total comprehensive income		24,996	7,122

Approved by the board on 28/4/2025 and signed on its behalf by:

Marie O'Donovan  
 Marie O'Donovan  
 Director

Frank Leonard  
 Frank Leonard  
 Director

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**BALANCE SHEET**

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	8	29,469	34,476
<b>Current Assets</b>			
Debtors	9	9,437	8,012
Cash and cash equivalents		176,054	193,868
		185,491	201,880
<b>Creditors: amounts falling due within one year</b>	10	(105,588)	(139,477)
<b>Net Current Assets</b>		79,903	62,403
<b>Total Assets less Current Liabilities</b>		109,372	96,879
amounts falling due after more than one year	11	(44,757)	(57,260)
<b>Net Assets</b>		64,615	39,619
<b>Reserves</b>			
Income and expenditure account	15	64,615	39,619
<b>Equity attributable to owners of the company</b>		64,615	39,619

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

Approved by the board on 28<sup>th</sup> April 2025 and signed on its behalf by:

Marie O'Donovan  
 Marie O'Donovan  
 Director

Frank Leonard  
 Frank Leonard  
 Director

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2024

	<b>Retained surplus</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>At 1 January 2023</b>	<u>32,497</u>	<u>32,497</u>
Surplus for the financial year	7,122	7,122
<b>At 31 December 2023</b>	<u>39,619</u>	<u>39,619</u>
Surplus for the financial year	24,996	24,996
<b>At 31 December 2024</b>	<u><u>64,615</u></u>	<u><u>64,615</u></u>

# Ardaun Roscam Doughiska Family Resource Centre CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. General Information

Ardaun Roscam Doughiska Family Resource Centre CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 479958. The registered office of the company is Cumasu Centre, Doughiska Road, Galway which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. Summary of Significant Accounting Policies

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

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

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

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

#### Income

Income represents grants, fees and donations received during the year. Tusla is the provider of the core funding income. Tusla income is restricted income as outlined in the Tusla Service Level Agreement. Income is recognised in the financial statements when received and receivable. Income comprises rents, donations, government supports as well as revenue grants and other funds generated by voluntary activities.

#### Reserves Policy

A formal policy on reserves was agreed/reviewed at a meeting of the Voluntary Board of Directors. The Board has set a reserves policy which requires the recognition of the need to have reserves in place, however, it is also recognised that the organisation does not receive sufficient funding to allow for finances to be kept in reserve.

#### Related Party Transactions

There were no related party transactions during the financial period.

#### Tangible assets and depreciation

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

Plant and machinery	- 16.67% Reducing Balance
Fixtures, fittings and equipment	- 16.67% Reducing Balance

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

## Ardaun Roscam Doughiska Family Resource Centre CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### **Employee benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

### **Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. The Charity Number is CHY 20142.

### **Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received. Restricted funds are shown as unspent at the year end and are not transferred to reserves.

### **3. Departure from Companies Act 2014 Presentation**

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### **4. Going concern**

The financial statements have been prepared on a going concern basis.

## Ardaun Roscam Doughiska Family Resource Centre CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 5. Income

The income for the financial year is analysed as follows:

	2024	2023
	€	€
<b>By Category:</b>		
Tusla Core Funding	271,059	240,311
Tusla Child Youth Family Protection, Tusla Ukrainian	42,040	5,205
GRETB Merlin College, GRETB Womens Group, GRETB Mead	12,040	19,251
GRETB CYG,	-	400
GSP Sports Hub Co-ordinator	12,731	21,996
Galway Sports Partnership	1,568	794
Tusla Once Off, HR	20,000	-
Healthy Ireland, Age & Opportunity Grant, Concern, Community Foundation	13,868	13,564
Grant, CFI, Water Babies, Babaro, University of Galway Youth workshop, Dept		
CEDIY, Cricket Ireland, Buggie Buddies		
GCC Grants, National Lottery Fund	22,834	16,450
WRDATF Grant	13,072	40,543
Irish Aid	39,829	34,601
Ukrainian Fund, Galway City Council, Galway Culture Cafe, Recovery &	4,513	21,541
Resilience Fund, Irish Fund Heart of the Community		
Erasmus	-	12,095
Irish Youth Foundation, Bike Week, Club Development Grant, Africa Day,	4,733	3,360
VDP Nat, Youth Work Ireland, NYCI		
Other income	19,855	18,417
Other operating income	12,503	19,514
	<u>490,645</u>	<u>468,042</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of

	2024	2023
	€	€
<b>6. Operating surplus</b>		
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	7,275	6,897
Amortisation of Government grants	(12,503)	(19,514)
	<u></u>	<u></u>

### 7. Employees

The average monthly number of employees, including directors, during the financial year was 14. (2023 - 14).

	2024	2023
	Number	Number
Administration	1	1
Co-ordinator	1	1
Other	12	12
	<u>14</u>	<u>14</u>

continued

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**8. Tangible assets**

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
<b>Cost</b>			
At 1 January 2024	23,871	375,306	399,177
Additions	-	2,268	2,268
At 31 December 2024	<u>23,871</u>	<u>377,574</u>	<u>401,445</u>
<b>Depreciation</b>			
At 1 January 2024	23,871	340,830	364,701
Charge for the financial year	-	7,275	7,275
At 31 December 2024	<u>23,871</u>	<u>348,105</u>	<u>371,976</u>
<b>Net book value</b>			
At 31 December 2024	<u>-</u>	<u>29,469</u>	<u>29,469</u>
At 31 December 2023	<u>-</u>	<u>34,476</u>	<u>34,476</u>
<b>9. Debtors</b>		<b>2024</b>	<b>2023</b>
		€	€
Trade debtors		<u>9,437</u>	<u>8,012</u>
<b>10. Creditors</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>		€	€
Payments received on account		78,861	117,071
Trade creditors		6,476	3,920
Taxation		14,715	12,950
Accruals		5,536	5,536
		<u>105,588</u>	<u>139,477</u>
<b>11. Creditors</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due after more than one year</b>		€	€
Government grants		<u>44,757</u>	<u>57,260</u>
<b>12. Taxation</b>		<b>2024</b>	<b>2023</b>
		€	€
<b>Creditors:</b>			
PAYE		<u>14,715</u>	<u>12,950</u>

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**13. State Funding**

<b>Agency</b>	<b>Tusla - Child &amp; Family Agency</b>
Government Department	HSE, HSB
Grant Programme	FRC Programme
Purpose of Grant	Core Funding
Term	January 2024 - December 2024
Total Fund	€266,073
Expenditure	€266,073
Fund deferred or due at year end	Nil
Received in the Financial Year	€266,073
Capital Grant	Nil
Restriction on use	As per outlined in Tusla Service Level Agreement
<b>Agency</b>	<b>Tusla - Child &amp; Family Agency</b>
Government Department	HSE, HSB
Grant Programme	Child Youth Family Protection
Purpose of the Grant	Employing worker
Term	January 2023 - December 2024
Total Fund	€28,000
Expenditure	€22,795
Fund deferred of due at year end	Nil
Received in the financial year	Nil
Capital Grant	Nil
Restriction on use	As outlined in Tusla Service Level Agreement

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**Agency**

Government Department	HSE
Grant Programme	Western Region Drug and Alcohol Task Force
Purpose of the Grant	Fund Support Worker Galway City
Term	January 2020 - June 2025
Total Fund	€160,000
Expenditure	€13,072
Fund deferred or due at year end	€31,098
Received in the financial year	Nil
Capital Grant	Nil
Restriction on use	As outlined in Grant Agreement

**Agency**

**Tusla - Child & Family Agency**

Government Department	HSE, HSB
Grant Programme	Ukrainian Fund
Purpose of the Grant	Employing a worker to administer support programmes for refugees.
Term	December 23 - December 25
Total Fund	€30,000
Expenditure	€19,245
Fund deferred or due at year end	€10,755
Received in the financial year	Nil
Capital Grant	Nil
Restriction on use	As per outlined in Grant Agreement

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

<b>Agency</b>	<b>Tusla - Child &amp; Family Agency</b>
Government Department	HSE, HSB
Grant Programme	FRC Programme
Purpose of the Grant	Pay Restoration
Term	April 23 - March 24
Total Fund	€4,986.59
Expenditure	€4,986.59
Fund deferred or due at year end	Nil
Received in the financial year	Nil
Capital Grant	Nil
Restriction on use	As per outlined in Grant Agreement
<b>Agency</b>	<b>Department of Foreign Affairs</b>
Government Department	Irish Aid
Grant Programme	Reclaimed Cartographies
Purpose of the Grant	Development Education Grant
Term	May 2023 - May 2025
Total Fund	€83,300
Expenditure	€39,830
Fund deferred or due at year end	€16,004
Received in the financial year	€42,100
Capital Grant	Nil
Restriction on use	As per outlined in Irish Aid Contract
<b>Agency</b>	<b>HSE</b>
Government Department	National Forum FRC
Grant Programme	Recovery & Resilience Fund
Purpose of the Grant	Expansion of therapy services
Term	September 2022 - June 2024
Total Fund	€5,910
Expenditure	€1,974
Fund deferred or due at year end	Nil
Received in the financial year	Nil
Capital Grant	Nil
Restriction on use	As per outlined in Grant Agreement

## Ardaun Roscam Doughiska Family Resource Centre CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

<b>Agency</b>	<b>Department CEDiy</b>
Government Department	Community Integration
Grant Programme	Community Integration Fund 2024
Purpose of the Grant	Support communities in promoting the integration of migrants.
Term	August 2024 - June 2025
Total Fund	€5,000
Expenditure	€1,800
Fund deferred or due at year end	€3,200
Received in the financial year	€5,000
Capital Grant	Nil
Restriction on use	As per outlined in Grant Agreement

#### 14. Status

The liability of the members is limited.

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

#### 15. Income Statement

	2024 €	2023 €
At 1 January 2024	39,619	32,497
Surplus for the financial year	<u>24,996</u>	<u>7,122</u>
At 31 December 2024	<u><u>64,615</u></u>	<u><u>39,619</u></u>

#### 16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

#### 17. Post-Balance Sheet Events

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

#### 18. Related Party Transactions

There were no related party transactions in the financial period.

#### 19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on  
28/4/2025

*Y. Kearney*

**ARDAUN ROSCAM DOUGHISKA FAMILY RESOURCE CENTRE CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

**NOT COVERED BY THE AUDITORS REPORT**

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

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income		<b>478,142</b>	448,528
Cost of sales	<b>1</b>	<b>(142,100)</b>	(194,545)
Gross surplus		<b>336,042</b>	253,983
Gross surplus Percentage		<b>70.3%</b>	56.6%
Overhead expenses	<b>2</b>	<b>(323,549)</b>	(266,375)
		<b>12,493</b>	(12,392)
Miscellaneous income	<b>3</b>	<b>12,503</b>	19,514
<b>Net surplus</b>		<b>24,996</b>	7,122

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COSTS**  
for the financial year ended 31 December 2024

	2024	2023
	€	€
<b>Costs</b>		
Barbaro expenditure	70	-
University of Galway Expenditure	420	-
Wages and salaries	34,992	29,255
Social welfare costs	5,534	9,454
WRDATF Wages	10,341	31,493
Galway Sports Partnership Wages	11,881	19,884
Youth Worker Wages & Salary	-	5,534
WRDATF Staff pension scheme costs	467	2,800
Irish Aid staff pension scheme costs	960	640
Community Integration Expenditure	-	5,867
National Bike Week Festival	601	-
Concern	-	2,861
Heart of Ireland Expenditure	2,739	3,474
Ukrainian Supports Healthy Cities	-	2,460
Time for Us Court Expenditure	-	1,000
GRETB Reach Expenditure	-	2,658
GCC Crinniu Na Nog	-	60
CFI Cost of Living Grant	2,446	6,690
Mens Shed GCC Inclusion	-	1,500
Womens Shed Grant GCC	400	2,768
IYF Bursary	2,972	586
Lottery Fund 2021	-	1,600
Club Development Grant	-	680
Parent & Toddler Expenditure	1,100	1,600
Presentation Sisters Donation	-	6,809
Age & Opportunity Grant	956	-
Recovery & Resilience Grant Expenditure	1,974	3,756
GCP Eastside Arts Festival	3,019	-
GSP Women in sport	1,032	-
Creative Summer Sessions	8,001	-
Club Development Grant	1,160	-
Buggies Buddies Expenditure	739	-
Womens Group Local Enhancement 2024	1,715	-
ARD Womens Circle Comm Ed	1,010	-
Water Babies	5,015	-
GCC LeP2024	590	-
Depart CEDiy	1,800	-
NYCI Grant Expenditure	-	246
Room Hire Expenditure	3,469	391
GSP Grants	536	1,794
GRETB Merlin College	10,920	14,705
WRDATF other costs	1,100	2,461
Social Inclusion Week Grant Expenditure	736	-
Erasmus	-	9,379
Irish Aid	13,069	17,816
Begin Expenditure	-	784
ARD Womens Circle Comm Ed	-	1,700
Lottery Fund 2021	2,878	-
Ukrainian Support	7,458	1,840
	<u>142,100</u>	<u>194,545</u>

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : OVERHEAD EXPENSES**  
for the financial year ended 31 December 2024

	2024	2023
	€	€
<b>Administration Expenses</b>		
Wages and salaries	163,371	160,409
Social welfare costs	18,503	18,702
Staff defined contribution pension costs	13,617	15,343
Time 4 Us staff defined pension cost	8,932	8,400
Training and development	1,470	-
Time 4 Us Expenditure	5,534	5,016
Rent payable	29,522	29,522
Insurance	2,337	2,602
Light and heat	5,000	1,617
Repairs and maintenance	1,134	923
Printing, postage and stationery	4,990	5,988
Advertising	-	180
Telephone	1,216	1,428
Computer costs	5,361	-
Travelling and entertainment	15	201
Consultancy fees	46,740	-
Bank charges	189	108
General expenses	868	2,792
Licences & Subscriptions	1,940	712
Auditor's remuneration	5,535	5,535
Depreciation of tangible assets	7,275	6,897
	<u>323,549</u>	<u>266,375</u>

**Ardaun Roscam Doughiska Family Resource Centre CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : MISCELLANEOUS INCOME**  
for the financial year ended 31 December 2024

	2024	2023
	€	€
<b>Miscellaneous Income</b>		
Amortisation of government grants	<u>12,503</u>	<u>19,514</u>