

Company registration number: 563671

Active Connections Company Limited by Guarantee

Financial statements

for the financial year ended 31 December 2022

Active Connections Company Limited by Guarantee

Contents

	Page
Trustees and other information	1
Trustees report	2 - 3
Trustees responsibilities statement	4
Independent auditor's report to the members	5 - 7
Income and expenditure account	8
Balance sheet	9
Statement of changes in equity	10
Statement of cash flows	11
Notes to the financial statements	12 - 21

Active Connections Company Limited by Guarantee

Trustees and other information

Trustees	Richard Nolan Brian O'Donovan JanieB Smit Alan McGettigan John Palmer (Appointed 6 May 2022) Mary Visser (Appointed 9 May 2022) Michael O'Connor (Appointed 10 May 2022) Scott Ellis (Appointed 20 April 2022)
Secretary	Mary Visser
Company number	563671
Charity number	20201356
Registered office and business address	Ballinlough Killeagh Cork P36 FT26
Auditor	DK Accountancy Certified Public Accountants & Statutory Audit Firm 39 Woodview Fionn Laoi Ballincollig Cork
Bankers	Bank of Ireland Dungarvan Waterford Bank of Ireland Midleton Cork

Active Connections Company Limited by Guarantee

Trustees report

The trustees present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

Trustees and secretary

The names of the persons who at any time during the financial year were trustees of the company are as follows:

Richard Nolan
Brian O'Donovan
JanieB Smit
Alan McGettigan
John Palmer (Appointed 6 May 2022)
Mary Visser (Appointed 9 May 2022)
Michael O'Connor (Appointed 10 May 2022)
Scott Ellis (Appointed 20 April 2022)

The company secretary up to 23 August 2022 was Rebecca Goddard. After resigning as secretary on this date, she was replaced by Mary Visser.

Principal activities

The principal activity of the company is to work with young people with behavioral difficulties through the mechanism of adventure therapy based programmes.

Fair review of the business

A review of the operations of the company during the financial year and the results of those operations are as follows; The Income and Expenditure Account and Balance Sheet for the year ended 31 December 2022 are set out on pages 9 to 10. Surplus on ordinary activities before tax amounted to €15,453 compared to a surplus of €19,550 in the prior year.

Principal risks and uncertainties

The principal risk and uncertainties facing the company include the reliance on grant income.

Reserves Position and Policy

Reserves at €15,453 for the year are 1.17% of income (2021: 2.17%). However, this is considered satisfactory while management prepares a plan to ensure 2023 meets the board's preferred level of reserves which is 2% as per their signed off reserves policy. The additional increase brings the total available funds to €126,533.

Events after the end of the reporting period

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

Accounting records

The measures taken by the trustees to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Ballinlough, Killeagh, Co. Cork.

Active Connections Company Limited by Guarantee

Trustees report (continued)

Relevant audit information

In the case of each of the persons who are trustees at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each trustee is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with the Companies Act 2014, section 383 (2), DK Accountancy continue in office as the auditor of the company.

This report was approved by the board of trustees on 31 May 2023 and signed on behalf of the board by:



Richard Nolan
Trustee



Brian O'Donovan
Trustee

Active Connections Company Limited by Guarantee

Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees to prepare financial statements for each financial year. Under the law, the trustees 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" issued by the Financial Reporting Council. Under company law, the trustees 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 trustees 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 trustees 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



Richard Nolan
Trustee



Brian O'Donovan
Trustee

Date Signed: 31 May 2023

**Independent auditor's report to the members of
Active Connections Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Active Connections Company Limited by Guarantee (the 'company') for the financial year ended 31 December 2022 which comprise the income and expenditure account, balance sheet, statement of changes in equity, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its surplus or deficit 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 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 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 the financial statements in Ireland, including the Ethical Standard 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The trustees 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.

**Independent auditor's report to the members of
Active Connections Company Limited by Guarantee (continued)**

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 trustees' report is consistent with the financial statements; and
- in our opinion, the trustees' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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 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 material misstatements in the trustees' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the company'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 the management either intends to liquidate the company or to cease operations, 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.

**Independent auditor's report to the members of
Active Connections Company Limited by Guarantee (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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.

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 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.



Denis Kelleher (Senior Statutory Auditor)

For and on behalf of

DK Accountancy

Certified Public Accountants

& Statutory Audit Firm

39 Woodview

Fionn Laoi

Ballincollig

Cork

31 May 2023

Active Connections Company Limited by Guarantee

**Income and expenditure
Financial year ended 31 December 2022**

	Note	2022 €	2021 €
Turnover	5	1,316,906	900,257
Cost of sales		(1,127,279)	(740,668)
Gross surplus		<u>189,627</u>	<u>159,589</u>
Administrative expenses		(185,547)	(140,039)
Other operating income	6	<u>11,373</u>	<u>-</u>
Operating surplus	7	<u>15,453</u>	<u>19,550</u>
Surplus before taxation		<u>15,453</u>	<u>19,550</u>
Tax on surplus		-	-
Surplus for the financial year		<u><u>15,453</u></u>	<u><u>19,550</u></u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 21 form part of these financial statements.

Active Connections Company Limited by Guarantee

**Balance sheet
As at 31 December 2022**

	Note	€	2022 €	€	2021 €	€
Fixed assets						
Tangible assets	12	70,727	<u>70,727</u>		62,465	<u>62,465</u>
				70,727		62,465
Current assets						
Debtors	13	51,857			74,361	
Cash at bank and in hand		322,718			77,576	
		<u>374,575</u>			<u>151,937</u>	
Creditors: amounts falling due within one year	14	<u>(318,769)</u>			<u>(103,322)</u>	
Net current assets			55,806			48,615
Total assets less current liabilities			<u>126,533</u>			<u>111,080</u>
Net assets			<u>126,533</u>			<u>111,080</u>
Capital and reserves						
Capital contribution reserve	16		5,501		5,501	
Income and expenditure account	16		121,032		105,579	
Members funds			<u>126,533</u>		<u>111,080</u>	

These financial statements were approved by the board of trustees on 31 May 2023 and signed on behalf of the board by:



Richard Nolan
Trustee



Brian O'Donovan
Trustee

The notes on pages 12 to 21 form part of these financial statements.

Active Connections Company Limited by Guarantee

**Statement of changes in equity
Financial year ended 31 December 2022**

	Capital contribution reserve	Income and expenditure account	Total
	€	€	€
At 1 January 2021	5,501	86,029	91,530
Surplus for the financial year		19,550	19,550
Total comprehensive income for the financial year	-	19,550	19,550
At 31 December 2021 and 1 January 2022	5,501	105,579	111,080
Surplus for the financial year		15,453	15,453
Total comprehensive income for the financial year	-	15,453	15,453
At 31 December 2022	5,501	121,032	126,533

Active Connections Company Limited by Guarantee

Statement of cash flows
Financial year ended 31 December 2022

	2022	2021
	€	€
Cash flows from operating activities		
Surplus for the financial year	15,453	19,550
<i>Adjustments for:</i>		
Depreciation of tangible assets	23,450	17,108
Government grant income	(11,373)	-
Accrued expenses/(income)	11,911	1,230
<i>Changes in:</i>		
Trade and other debtors	22,504	(42,440)
Trade and other creditors	203,536	(44,434)
Cash generated from operations	<u>265,481</u>	<u>(48,986)</u>
Net cash from/(used in) operating activities	<u>265,481</u>	<u>(48,986)</u>
Cash flows from investing activities		
Purchase of tangible assets	(31,712)	(38,943)
Net cash used in investing activities	<u>(31,712)</u>	<u>(38,943)</u>
Cash flows from financing activities		
Government grant income	11,373	-
Net cash from financing activities	<u>11,373</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	245,142	(87,929)
Cash and cash equivalents at beginning of financial year	77,576	165,505
Cash and cash equivalents at end of financial year	<u>322,718</u>	<u>77,576</u>

Active Connections Company Limited by Guarantee

Notes to the financial statements Financial year ended 31 December 2022

1. General information

These financial statements comprising the Income Statement, the Balance Sheet, the Statement of Changes in Reserves, the Statement of Cash Flows and the related notes constitute the individual financial statements of Active Connections Limited by Guarantee for the financial year ended 31 December 2022. The company is a private company limited by guarantee that does not have a share capital, it is domiciled and incorporated in Ireland. The address of the registered office is Ballinlough, Killeagh, Cork, P36 FT26. The nature of the company's operations and its principal activities are set out in the Trustee's Report.

2. Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The financial statements have been presented in Euro (€) which is also the functional currency of the Company.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies. The following principal accounting policies have been applied:

3.1 Turnover

Income from grants, subsidies, donations and fundraising activities is recognised in the period in which the organisation is entitled to the resource, when receipt is virtually certain and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received, with legacies it is when the confirmation of unconditional entitlement to the bequest is received, with tax refunds it is when all legislative requirements have been met and the amounts can be measured with reasonable certainty, whereas with fundraising income this is after the event has occurred and the amounts can be measured with reasonable certainty.

3.2 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to income and expenditure account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grants of a revenue nature are recognised in the income and expenditure account in the same period as the related expenditure.

3.3 Taxation

The company has been granted charitable tax exemption status under section 207, Taxes Consolidation Act 1997. The company's charity reference is 20201356.

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2022

3.4 Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in income and expenditure. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in income and expenditure.

3.5 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Outdoor Equipment	- 12.5% & 20% straight line
Fixtures, fittings and equipment	- 12.5% & 20% straight line
Motor vehicles	- 12.5% straight line
Computer equipment	- 20% straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

3.6 Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2022

3.7 Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in surplus or deficit. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in surplus or deficit, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in surplus or deficit immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in surplus or deficit immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3.8 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in surplus or deficit in the period in which it arises.

3.9 Cash at bank and in hand

Cash at bank and in hand 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.

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2022

3.10 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3.11 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3.12 Judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Accounting for depreciation

The company provides for depreciation on its tangible fixed assets. 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. The trustees review on an on-going basis the charge to depreciation to ensure it is consistent with the expected residual value applicable to the different categories of tangibles.

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued) Financial year ended 31 December 2022

4. Going Concern

The company made a surplus of €15,453 compared to a surplus of €19,550 in 2021 and has net assets of €125,533 at the year end compared to €111,080 at the previous year end. The trustees have prepared budgets for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there are no material uncertainties regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On the basis of these projections the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

5. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

6. Other operating income

	2022	2021
	€	€
Government grant income	11,373	-

7. Operating surplus

Operating surplus is stated after charging/(crediting):

	2022	2021
	€	€
Depreciation of tangible assets	23,450	17,108
Impairment of trade debtors	800	-
Fees payable for the audit of the financial statements	3,015	3,690

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2022

8. Analysis of staff costs

The average number of persons employed by the company during the financial year was as follows:

	2022	2021
	Number	Number
Team leaders and support staff	40	24
Administrative	3	2
	<u>43</u>	<u>26</u>

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	860,869	527,594
Social insurance costs	85,833	54,408
Other retirement benefit costs	4,255	3,408
	<u>950,957</u>	<u>585,410</u>

No employees of the company earned gross employee benefits of greater than €60,000 in the year ended 31 December 2022.

The total remuneration for key management personnel for the period totaled €50,000 (2021: €50,000).

9. Trustees remuneration

Trustees serve in a voluntary capacity. No trustees were remunerated during the year ended 31 December 2022.

10. Employee benefits

The amount recognised in income and expenditure in relation to defined contribution plans was €4,255 (2021: €3,408).

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2022

11. State Funding

Agency	Tusla Child and Family Agency
Grant Type Purpose	CCA - Creative Communities Alternative to Care Programme Staffing and administration costs
Total grant value	€381,385
Term	January 2022 to December 2022
Received in the financial year	€380,305
Spent this year	€368,364
Deferred at start of year	€34,153
Deferred at year end	€46,094
Restrictions	Funding used to support young people referred under the CCA co-ordination pathway only
Agency	Tusla Child and Family Agency
Grant Type Purpose	National One Off Respond Programme Staffing and administration costs
Total grant value	€462,260
Term	January 2022 to December 2022
Received in the financial year	€469,005
Spent in the year	€361,765
Deferred at start of year	€28,760
Deferred at year end	€136,000
Restrictions	Funding used to support young people referred under the SW Depts co-ordination pathway only
Agency	Health Service Executive
Grant Type Purpose	Respite Support Service Staffing and administration costs
Total grant value	€414,354
Term	January 2022 to December 2022
Received in the financial year	€418,245
Spent in the year	€418,245
Deferred at year end	€0
Restrictions	Funding used to support young people referred under the CDNT Teams and SW Depts co-ordination pathway only

Active Connections Company Limited by Guarantee

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

Agency	Health Service Executive
Grant Type	Behavioural Support Service
Purpose	Staffing and administration costs
Total grant value	€79,710
Term	January 2022 to December 2022
Received in the financial year	€99,493
Spent in the year	€89,249
Deferred at year end	€10,244
Restrictions	Funding used to support young people referred under the CDNT Teams and SW Depts co-ordination pathway only

12. Tangible assets

	Outdoor equipment	Fixtures, fittings and equipment	Motor vehicles	Computer equipment	Total
	€	€	€	€	€
Cost					
At 1 January 2022	51,121	18,828	20,950	8,197	99,096
Additions	31,712	-	-	-	31,712
At 31 December 2022	<u>82,833</u>	<u>18,828</u>	<u>20,950</u>	<u>8,197</u>	<u>130,808</u>
Depreciation					
At 1 January 2022	19,290	7,090	6,973	3,278	36,631
Charge for the financial year	16,566	2,626	2,619	1,639	23,450
At 31 December 2022	<u>35,856</u>	<u>9,716</u>	<u>9,592</u>	<u>4,917</u>	<u>60,081</u>
Carrying amount					
At 31 December 2022	<u>46,977</u>	<u>9,112</u>	<u>11,358</u>	<u>3,280</u>	<u>70,727</u>
At 31 December 2021	<u>31,831</u>	<u>11,738</u>	<u>13,977</u>	<u>4,919</u>	<u>62,465</u>

13. Debtors

	2022	2021
	€	€
Trade debtors	44,290	69,254
Other debtors	6,319	-
Prepayments	1,248	5,107
	<u>51,857</u>	<u>74,361</u>

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2022

14. Creditors: amounts falling due within one year

	2022	2021
	€	€
Other loan	6,916	6,916
Trade creditors	2,010	-
Other creditors	2,393	-
Tax and social insurance:		
PAYE and social welfare	44,280	16,693
Accruals	21,811	9,900
Deferred income	241,359	69,813
	<u>318,769</u>	<u>103,322</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	€	€
Recognised in other operating income:		
Government grants released to income and expenditure	11,373	-
	<u>11,373</u>	<u>-</u>

16. Reserves

Income statement

The income statement represents cumulative surplus and deficits recognised in the income statement, net of transfers to/from other reserves.

Capital Contribution Reserve

The capital contribution reserve reflects an equity injection of funds into the company, on incorporation from a previous partnership, in the form of a non-refundable gift.

17. Appropriations of income and expenditure account

	2022	2021
	€	€
At the start of the financial year	105,579	86,029
Surplus for the financial year	15,453	19,550
At the end of the financial year	<u>121,032</u>	<u>105,579</u>

Active Connections Company Limited by Guarantee

Notes to the financial statements (continued)
Financial year ended 31 December 2022

18. Analysis of changes in net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	€	€	€
Cash and cash equivalents	77,576	245,142	322,718
Debt due within one year	(6,916)	-	(6,916)
	<u>70,660</u>	<u>245,142</u>	<u>315,802</u>

19. Limited by guarantee

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 it being wound up while they are members, or within one 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.

20. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Rent paid	Balance owed by/(owed to)		
	2022	2021	2022	2021
	€	€	€	€
Ray Burke CEO	800	-	(6,916)	(6,916)
	<u>800</u>	<u>-</u>	<u>(6,916)</u>	<u>(6,916)</u>

21. Events after the end of the reporting period

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

22. Comparative Information

Comparative information has been reclassified where necessary to conform to current year presentation.

23. Approval of financial statements

The board of trustees approved these financial statements for issue on 31 May 2023.

Active Connections Company Limited by Guarantee

The following pages do not form part of the statutory accounts.

Active Connections Company Limited by Guarantee

**Detailed income and expenditure account
Financial year ended 31 December 2022**

	2022	2021
	€	€
Turnover		
Tusla Child and Family Agency	724,424	441,622
Health Service Executive	490,099	358,797
Other	102,383	99,838
	<u>1,316,906</u>	<u>900,257</u>
Cost of sales		
Wages and salaries	(800,277)	(471,369)
Employer's PRSI contributions	(79,376)	(45,902)
Contract support	(63,527)	(112,808)
Clothing for participants	(8,231)	(2,970)
Activities	(33,883)	(10,964)
Tools and small equipment	(34,395)	(15,531)
Other direct costs	(1,816)	(296)
Travel, subsistence and accommodation	(105,774)	(80,828)
	<u>(1,127,279)</u>	<u>(740,668)</u>
Gross surplus	<u>189,627</u>	<u>159,589</u>
Gross surplus percentage	14.4%	17.7%
Overheads		
Administrative expenses		
Wages and salaries	(60,592)	(56,225)
Employer's PRSI contributions	(6,457)	(8,506)
Staff pension costs - defined contribution	(4,255)	(3,408)
Staff training	(14,825)	(17,128)
Rent payable	(800)	-
Insurance	(33,653)	(10,325)
Printing, postage and stationery	(1,440)	(2,121)
Advertising	(3,931)	(2,066)
Telephone and broadband	(7,338)	(5,897)
Computer costs	(1,840)	(1,399)
Motor expenses	(13,865)	(8,039)
Legal and professional	(648)	-
Accountancy fees	(8,283)	(3,906)
Auditor's remuneration	(3,015)	(3,690)
Bank charges	(355)	(221)
Bad debts	(800)	-
Depreciation of tangible assets	(23,450)	(17,108)
	<u>(185,547)</u>	<u>(140,039)</u>

Active Connections Company Limited by Guarantee

**Detailed profit and loss account (continued)
Financial year ended 31 December 2022**

	2022	2021
	€	€
Other operating income		
Government grants released to the P/L account	11,373	-
	<u>11,373</u>	<u>-</u>
Operating surplus	15,453	19,550
Surplus before taxation	<u>15,453</u>	<u>19,550</u>

Active Connections Company Limited by Guarantee

Segmented Disclosures in respect of Tusla Child and Family Agency

for the year ended 31 December 2022

	Tusla Funding Type		
	CCA	National Respond	Total
	€	€	€
<u>Funding</u>			
Tusla Waterford / Wexford	240,000	-	240,000
Tusla Cork	52,000	-	52,000
Tusla Kerry	80,000	-	80,000
Tusla Dublin City North	6,140	-	6,140
Tusla Dublin North	3,205	-	3,205
Tusla National Respond	-	462,260	462,260
Add: Tusla Funding deferred from 2021	34,153	28,760	62,913
Less: Tusla Funding deferred to 2023	(46,094)	(136,000)	(182,094)
Total income	<u>369,404</u>	<u>355,020</u>	<u>724,424</u>
<u>Expenditure</u>			
Direct staffing	248,627	251,534	500,161
Direct contract staff	8,710	-	8,710
Travel, accommodation and subsistence	49,041	42,856	91,897
Staff training	4,159	3,986	8,145
Rent	224	215	439
Insurance	9,441	9,049	18,490
Expensed equipment, clothes etc	20,209	18,371	38,580
Postage, printing, advertising	1,506	1,444	2,950
Telephone, broadband, website	2,574	2,467	5,041
Audit and accountancy fees	3,170	3,038	6,208
Portion of management staff & other overheads	22,625	21,687	44,312
Total expenditure	<u>370,286</u>	<u>354,647</u>	<u>724,933</u>
Tusla current year end surplus / (deficit)	(882)	373	(509)

Active Connections Company Limited by Guarantee

Segmented Disclosures in respect of Health Service Executive

for the year ended 31 December 2022

	HSE Funding Type		
	Ember Camps	Bespoke 1:1 Support	Total
	€	€	€
<u>Funding</u>			
HSE North Kerry	-	1,170	1,170
HSE Carlow / Kilkenny	212,700	19,484	232,184
HSE South Tipperary	50,052	-	50,052
HSE Waterford	33,954	1,496	35,450
HSE Wexford	127,539	54,148	181,687
HSE Mental Health Service Carlow / Kilkenny	-	3,400	3,400
Less HSE income deferred to 2023	-	(13,844)	(13,844)
Total income	<u>424,245</u>	<u>65,854</u>	<u>490,099</u>
<u>Expenditure</u>			
Direct staffing	272,676	56,451	329,127
Direct contract staff	46,231	-	46,231
Travel, accommodation and subsistence	30,676	7,968	38,644
Staff training	4,776	741	5,517
Rent	258	40	298
Insurance	10,841	1,683	12,524
Expensed equipment, clothes etc	23,207	4,602	27,809
Postage, printing, advertising	1,730	269	1,999
Telephone, broadband, website	2,956	459	3,415
Audit and accountancy fees	3,640	565	4,205
Portion of management staff & other overheads	25,981	4,033	30,014
Total expenditure	<u>422,972</u>	<u>76,811</u>	<u>499,783</u>
HSE current year end surplus / (deficit)	1,273	(10,957)	(9,684)