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ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

COMPANY INFORMATION

<b>Directors</b>	Dolores Wilson Diarmuid McCarthy Nessan Vaughan Caoimhín Ó Laoi Jack Dunphy Anne Lumsden Veronica Lane Susan Menton Fr Pearse Walsh Fr Enda Cunnigham
<b>Company secretary</b>	Nessan Vaughan
<b>Registered number</b>	130212
<b>Registered office</b>	114/116 Pearse Street Dublin 2
<b>Independent auditors</b>	Noone Casey 25 Herbert Place Dublin 2
<b>Bankers</b>	Bank of Ireland College Green Dublin 2  AIB Bank plc 7/12 Dame Street Dublin 2
<b>Solicitors</b>	William Fry Solicitors 2 Grand Canal Street Dublin 2

## ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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

#### **Directors' Responsibilities Statement**

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements 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 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 profit or loss of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

## Principal Activities

### Our Vision

The vision of St Andrew's is that the Centre will remain at the heart of the community of Westland Row and City Quay, as a trusted resource that is effective in enabling the community to remain confident in its identity, assertive in pursuing its needs in a challenging period, dynamic and generous in solidarity across its members and welcoming to newcomers, and that in doing so, St Andrews will be respected by its statutory partners and attract increased private sector support. We deliver services to residents of adjoining areas where requested and where this is consistent with our core mission.

### Our Mission

The mission of St Andrew's is to deliver high quality, creative and holistic responses to the needs of families and individuals in the community of Westland Row and City Quay and to others who avail of the services, so as to enable them to live fulfilled and autonomous lives with the highest possible levels of wellbeing - in terms of health, employment, relationships, mental, social and spiritual development.

### St. Andrew's History

St Andrew's Resource Centre Limited is located in Pearse Street in the former National School Building in Dublin's South East Inner City. Built in 1895 the School catered for the boys of Westland Row Parish. Over 4500 children were attending National Schools in the area at this time. The School closed its doors in 1976 due to falling numbers.

Our Service commenced in 1973 in Westland Row as an unincorporated Social Service Centre on a very small scale. We are now approaching 50 years providing social services to the parishes of Westland Row and City Quay.

St Andrew's school building was made available in 1985 to the Social Service Council by the Archdiocese of Dublin to be redeveloped as a Resource Centre for the Westland Row/City Quay parishes. The building was totally refurbished and formally opened on 16th June 1989. The Centre is operated and managed by a company limited by guarantee with charitable status.

From the beginning the Centre was committed to core principles which continue to motivate us 49 years on

- A holistic view of the needs of people and of the community, across all stages of the life-cycle;
- A joined-up approach to planning, organizing and delivering services to make them as accessible and effective as possible;
- A determination to develop its capacity and Programmes to meet the changing needs of the community it serves;
- A commitment to high standards of professionalism and good practice in its activities;

DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

- A philosophy of investing in its team, both staff and volunteers, to develop their capacity and skills to meet the highest standards of performance;
- A firm commitment to the principles of community development and advocacy for the needs and rights of the local community and
- A philosophy of positive engagement and partnership with statutory agencies, other community and voluntary bodies and the business community in developing its services and addressing the needs of the community.

St. Andrew's Resource Centre is the main focus for community activities in the South East Inner City of Dublin. The distinctive feature of our approach is the holistic and integrated approach, providing under one roof and with strong linkages a wide variety of services and activities which address the needs of our community. The Centre offers support services and development opportunities to individuals and to families at all stages of the life cycle: childcare provision; youth Programmes (including grinds facilities / exam preparation / homework and after schools assistance), outreach Programmes; adult education Programmes (both day and evening); parenting and young mothers' Programmes, Fitness Programmes, Parent and Baby programme, Autism Support programme, Family Support, employment and training opportunities for the long term unemployed; and enterprise service, employment preparation and placement services; C.E. placement and training; home help services for the elderly and families under stress; meals on wheels; men's gardening project, welfare rights and advice service; a Day Centre for the elderly; and local heritage project. We also run a fully equipped gym on behalf of Dublin City Council hosting a full range of adult and children's fitness Programmes.

The Centre is strongly committed to the principles of community development. It provides information on local issues and developments, in particular through publication of a community magazine "The New Link", which is delivered free to over 3,500 homes in the area.

The Centre provides a location for networking of local organisations and people. It liaises closely with local public representatives and the representatives of Dublin City Council, Citizens Information Services, Drugs Task Force, HSE Primary Health Care, Túsla Child Protection and Family Support Services, Department of Social Protection, CDYSB, HSE and other relevant bodies. St. Andrew's also plays an active role in a variety of networks and representative groups within the community and voluntary sector.

St. Andrew's Resource Centre receives funding from a variety of public agencies for the delivery of services under contract or service level agreement. The linking of these various activities in one centre generates economies of scale, while the holistic approach makes for greater effectiveness.

St. Andrew's have always enjoyed financial support from the community and from local businesses, to develop new activities and to supplement public funding. This is now vital to enable us to maintain our core services. We greatly value this support and the partnerships which give rise to this financial support. We are always anxious to explain our vision and to invite new partners to share in this work of supporting the community at the heart of the city.

## ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

### DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### Service Overview 2022

2022 year was a period of transition and recovery from the extraordinary circumstances, created by the COVID-19 pandemic. The ingenuity and creativity of the Resource Centre team, which had enabled the Centre to maintain many activities and respond to community needs resulting from Covid were applied to restoring in person and in Centre activities. It was not just a matter of restoration: new needs emerged from the continuing underlying process of change in the community, but also from the cumulative impact of the restrictions required by Covid. This was particularly evident in the areas of family support and the youth service, given the dislocation to education and social life for children and young people at a critical phase of their development. Older people too needed support to establish new social routines, and to build confidence to re-engage in social activities. As ever, the support of public agencies, partners in the corporate sector and above all the local community, provided the Centre with the resources to maintain and develop its activities during 2022.

The financial results presented with this report show a small surplus for the year, amounting to about 1% of total turnover. This is a very modest figure in the context of the need for reserves to enable the Centre to respond to unexpected setbacks and to provide for planned maintenance and replacement of equipment. It is the policy of the directors to build the reserves so that the Centre can operate prudently, in line with a Code of Governance for charitable organisations.

During 2022, the programme to renew and refurbish the Centre continued, enabling it to provide high quality, safe and cost-effective accommodation for our own services, and for other users of the building. This work has been made possible by donations received under the immigrant investor program. The income and expenditure arising in 2022 are reflected in the financial statements. Planning for the final phase of the work, which was necessarily deferred as a result of Covid and other factors, continues.

A significant milestone in the history of the organisation during 2022 was the completion of the restructuring of St. Andrew's Resource Centre into a company limited by guarantee. With the advice and support of our solicitors, William Fry, the organisation prepared and adopted a new constitution which has been registered with the company registration office and the charity regulatory authority. The change of corporate status required the making of an order under the Companies Act by the High Court and, on receipt of this, the new corporate structure of company limited by guarantee was confirmed and registered.

The level and quality of services across the full range of the activities of the Centre are reflected in the statistics set out below, as well as in the detailed reports made by the Centre in respect of each service to the relevant funding agencies. Staff, supported by the board, continue to review community needs and reflect good practice in the delivery of services and the planning of programmes.

The most significant development in 2022 on which the directors wish to report was the closure of the local employment service (LES). This had been operated for many years by the Centre under contract from the Department of Social Protection. The LES had, in turn, developed from job support activities and the Job Centre operated for many years. A new form of LES was developed by the DSP and tenders to deliver the new service were sought in respect of newly – defined contract areas. The area of the inner city served by St. Andrew's and its partner, the Inner City Renewal Group, was included in a large sector of the city. The tender proposal submitted by St. Andrew's and the ICRG with other partners was unsuccessful and, as a result, the LES had to be brought to a conclusion. This was a major blow to the Centre and a source of upset for the Centre team. A number of staff transferred to the new contractor under transfer of undertaking regulations, while others retired, and some were re-employed by

DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

the Centre under new contracts in different roles.

The unique provision which the Centre had developed on foot of the LES to equip inner-city residents for job opportunities in their locality, especially in construction, was a priority for the board in this new situation. A proposal for the development of an education and training hub to be operated by St. Andrew's with the support of the ICRG was submitted to the Department of Social Protection and funding was made available. This was matched by funding support from Google as part of their community engagement programme. As a result, the Hub was established and was in a position to continue and develop the construction skills programme operated over recent years. The potential of this programme was recognised by, Skillnet, the public agency concerned with skills development, and by the Laois Offaly Education and Training Board, acting as the national lead on construction skills training for the network of education and training boards.

As a result, during 2022 the volume of training and the number of trainees increased and planning commenced for the Hub to support training initiatives in other promising areas of activity.

While it was a matter of regret that the Centre was not in a position to continue to operate the LES, the net outcome has maintained a core capacity to deliver innovative and effective responses to the continuing employment challenges faced by many in our community.

DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

2022 St. Andrews Resource Centre in numbers:

Delivered over 9,000 meals to 45 clients and packs such as hygiene, easter eggs, Christmas hampers to 395 homes

Friendly phone call service to 45 people on 155 days

12,941 hours of home support to nearly 155 clients in the overall area

64 people attended 316 sessions such as Bingo, Knitting, Movement & entertainment.

204 Adult counselling sessions

393 Children Art/Play therapy sessions for 29 children

65 families benefited from the direct support of our family support service.

47 children availing of teen support programme and 31 Parenting talks delivered to groups of parents

180 young people participated in our groups, programmes and projects

80 young people attended our Glamour ball. The entire event was organised by a committee of young people

125 young people availed of our YOLO (You Only Live Once) programmes

65 of our young people took part in International Exchanges which were undertaken with youth projects from Finland, Croatia, Spain and the U.K.

125 kids receiving grinds for a total of 25 weeks per school term

26 Construction Skills courses delivered

295 adults attend classes and groups per week in the sports centre

241 children under 17 and as part of the school curriculum attend the sports centre weekly

26 childcare places for 3 - 5 year olds and 12 places for 2-3 year olds

49 Adults received adult education classes from September – December 2022



ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

**Results and dividends**

The directors have not declared a dividend for the year.

**Directors and their interests**

The directors of the company are listed on page 1.

**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 114/116 Pearse Street, Dublin 2.

**Statement on relevant audit information**

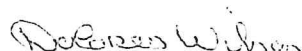
Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

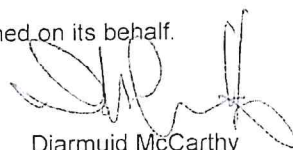
**Auditors**

The auditors, Noone Casey, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

  
Dolores Wilson  
Director

Date: 21/6/2023

  
Diarmuid McCarthy  
Director

Date: 21/6/2023

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ST ANDREWS RESOURCE CENTRE  
COMPANY LIMITED BY GUARANTEE

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

**Opinion**

We have audited the financial statements of St Andrews Resource Centre CLG (the 'Company') for the year ended 31 December 2022, which comprise the Statement of comprehensive income, the Balance sheet, the Statement of cash flows, the Statement of changes in equity and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Company has also voluntarily implemented the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP).

In our opinion, the accompanying 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 profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Statement of Recommended Practice: Accounting and Reporting by Charities where applied; 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 in the Auditors' 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 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 ISA (Ireland) 570 requires us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ST ANDREWS RESOURCE CENTRE  
COMPANY LIMITED BY GUARANTEE

- the directors 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 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 Auditors' 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.

**Opinion 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' Report is consistent with the financial statements; and
- in our opinion, the Directors' 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 the financial statements are in agreement with the accounting records.

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ST ANDREWS RESOURCE CENTRE  
COMPANY LIMITED BY GUARANTEE

**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 Directors' 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 made. We have nothing to report in this regard.

**Respective responsibilities and restrictions on use**

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' responsibilities statement on page 2, the directors 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, 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.

**Auditors' 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 Auditors' 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.

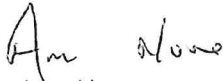
A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditors' report.

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ST ANDREWS RESOURCE CENTRE  
COMPANY LIMITED BY GUARANTEE

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

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' 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.



Andrew Noone

for and on behalf of  
**Noone Casey**

Statutory Auditors and Accountants

25 Herbert Place  
Dublin 2

Date: 21/6/23

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total Funds 2022 €	Total Funds 2021 €
<b>INCOME FROM:</b>					
Donations and legacies	3	179,427	268,500	447,927	493,325
Charitable activities	4	726,323	4,056,019	4,782,342	4,671,910
<b>TOTAL INCOME</b>		<b>905,750</b>	<b>4,324,519</b>	<b>5,230,269</b>	<b>5,165,235</b>
<b>EXPENDITURE ON:</b>					
Charitable activities		797,733	4,387,505	5,185,238	5,069,486
<b>TOTAL EXPENDITURE</b>	6-9	<b>797,733</b>	<b>4,387,505</b>	<b>5,185,238</b>	<b>5,069,486</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>					
Transfers between Funds	17	(50,920)	50,920	-	-
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>57,096</b>	<b>( 12,066)</b>	<b>45,031</b>	<b>95,749</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>57,096</b>	<b>( 12,066)</b>	<b>45,031</b>	<b>95,749</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		179,665	67,951	247,616	151,867
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>236,761</b>	<b>55,885</b>	<b>292,646</b>	<b>247,616</b>

The notes on pages 19 to 31 form part of these financial statements

Signed on behalf of the board:

Dolores Wilson

Director

*Dolores Wilson*

Date: *21/6/2023*

*Diarmuid McCarthy*

Diarmuid McCarthy

Director

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

Balance Sheet  
AS AT 31 DECEMBER 2022

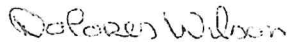
	Note	2022 €	2021 €
<b>FIXED ASSETS</b>			
TANGIBLE ASSETS	12	52,497	62,996
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	13	319,671	544,971
Cash at bank and in hand	14	<u>1,462,540</u>	<u>1,657,122</u>
		1,782,211	2,202,093
Creditors: amounts falling due within one year	15	<u>(567,781)</u>	<u>(774,693)</u>
<b>NET CURRENT ASSETS</b>		<u>1,214,430</u>	<u>1,427,400</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,266,927</u>	<u>1,490,396</u>
Creditors: amounts falling due after more than one year	16	<u>(974,276)</u>	<u>( 1,242,776)</u>
<b>NET ASSETS</b>		<u><u>292,651</u></u>	<u><u>247,620</u></u>
<b>CAPITAL AND REVERVES</b>			
<b>UNRESTRICTED FUNDS</b>			
Called up share capital presented as equity		-	4
Profit and loss account	17	<u>292,651</u>	<u>247,616</u>
<b>SHAREHOLDERS FUNDS</b>		<u><u>292,651</u></u>	<u><u>247,620</u></u>

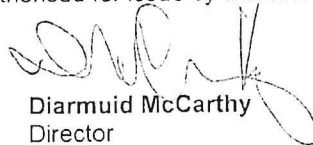
ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

We, as directors of St Andrews Resource Centre CLG, state that:

- (a) the Company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014.
- (b) the Company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied.
- (c) the members of the Company have not served a notice on the Company under section 334(1) in accordance with section 334(2).
- (d) We acknowledge the Company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the state of the assets, liabilities and financial position of the Company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the Company.

The financial statements were approved and authorised for issue by the board:

  
Dolores Wilson  
Director

  
Diarmuid McCarthy  
Director

Date: 21/6/2023

The notes on pages 19 to 31 form part of these financial statements.



ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

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

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 1 January 2022	4	247,616	247,620
Surplus for the year	-	45,031	45,031
Total Comprehensive Income at year end	-	292,647	45,031
Shares cancelled during year	(4)	4	-
Total transactions with owners	(4)	4	-
At 31 December 2022	-	292,651	292,651

The notes on pages 19 to 31 form part of these financial statements.

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2021 Prior Year

	Called up share capital €	Profit and loss account €	Total equity €
At 1 January 2021	4	151,867	151,871
Comprehensive income for the year			
(Deficit) for the year	-	95,749	95,749
<hr/>			
Total comprehensive income for the year	-	95,749	95,749
<hr/>			
At 31 December 2021	4	247,616	247,620

The notes on pages 19 to 31 form part of these financial statements.

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	€	€
<b>Cash flows from operating activities</b>		
(Loss)/Profit for the financial year	45,031	95,749
<b>Adjustments for:</b>		
Non cash item - depreciation	10,499	10,499
Purchase of motor vehicle	-	-
Decrease(Increase) in debtors	225,300	35,000
(Decrease)Increase in creditors due < 1 year	(206,912)	195,269
(Decrease)Increase in creditors due > 1 year	(268,500)	39,028
	<hr/>	<hr/>
<b>Net cash generated from operating activities</b>	<b>(194,582)</b>	<b>375,545</b>
	<hr/>	<hr/>
<b>Net (Decrease) Increase in cash and cash equivalents</b>	<b>(194,582)</b>	<b>375,545</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,657,122</b>	<b>1,281,576</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of year</b>	<b>1,462,540</b>	<b>1,657,121</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	1,462,540	1,657,121
	<hr/>	<hr/>
	<b>1,462,540</b>	<b>1,657,121</b>
	<hr/>	<hr/>

The notes on pages 19 to 31 form part of these financial statements.

## ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. General information

St Andrew's Resource Centre GCL is a private company limited by guarantee, incorporated in the Republic of Ireland. The Registered Office is 114/116 Pearse Street, Dublin 2, 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 on pages 2 to 19.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The Company has voluntarily implemented the Statement of Standard Practice: Accounting and Reporting by Charities (SORP) where applicable as it has not yet been brought into legislation in the Republic of Ireland. The financial statements have been prepared to give a 'true and fair' view and have departed from SORP only to the extent required to provide a 'true and fair' view will complying with 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:

Income & Expenditure have been presented under the three main activities of the organisation.

**Children & Youth support services** Includes our Creche, Youth service and our Drug awareness youth programme.

**Adult support services** include Community Employment, Job Initiative, Employment Services, Senior Care and Adult Education and Training.

**Community & Recreation support services** includes our centre activities as a Family Resource Centre and our Community Gym.

##### 2.2 Going concern

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations received in relation to capital expenditure is released to the profit and loss account once the expenditure is recognised.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**2.5 Expenditure on Building Refurbishment**

The costs of the refurbishment of the building under the IIP are charged to the Income & Expenditure account as part of repairs and maintenance in the period in which it is Donation received under the scheme are released in line with expenditure.

**2.6 Tangible Fixed Assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation is provided on the following basis:

Motor vehicles - 12.5% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.7 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.

**2.8 Cash And Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

**2.9 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**2.10 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.

**2.11 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102 which is a departure from SORP. Grants relating to expenditure on tangible fixed assets are credited to the 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 Statement of financial activities in the same period as the related expenditure.

**2.12 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of comprehensive income when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the company and which have not been designated for other purposes

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the directors' report.

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

3	INCOME FROM DONATIONS AND LEGACIES			
	Unrestricted funds	Restricted funds	Total funds	Total
	2022 €	2022 €	2022 €	2021 €
Donations	179,427	268,500	447,927	493,325
<i>Total 2021</i>	493,325	-	493,325	

4	INCOME FROM CHARITABLE ACTIVITIES			
	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022 €	2022 €	2022 €	2021 €
Children & Youth support services	40,849	721,532	762,381	721,041
Adult support services	588,822	2,869,084	3,457,906	3,340,132
Community & Recreation support services	96,652	465,403	562,055	610,737
Subtotal	726,323	4,056,019	4,782,342	4,671,910
Other income from charitable activities	-	-	-	-
	726,323	4,056,019	4,782,342	4,671,910
<i>Total 2021</i>	492,041	4,179,869	4,671,910	



ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

5 ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	€	€	€	€
Department of Social Protection	-	1,935,655	1,935,655	2,276,932
Health Service Executive	-	633,543	633,543	636,030
DCEDIY/ CDETБ/ CDYSB	-	307,289	307,289	291,922
Pobal	-	203,649	203,649	145,867
TUSLA- Family Support Agency	-	263,580	263,580	258,086
Dublin City Council	-	261,427	261,427	151,006
CDETБ	-	20,000	20,000	20,000
Skillsnet	-	242,750	242,750	90,000
Other Grants	-	132,369	132,369	20,000
Revenue Wages Subsidy	-	55,757	55,757	318,452
Other Sources	726,323	-	726,323	463,615
	<u>726,323</u>	<u>4,056,019</u>	<u>4,782,342</u>	<u>4,671,910</u>
Total 2021	492,041	4,179,869	4,671,910	

Other Sources include income from activities not funded by grant aid

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

6

DIRECT COSTS

	Children & Youth support	Adult support services	Community & Recreation support	Total 2022	Total 2021
	€	€	€	€	€
Wages and salaries	566,505	2,363,739	331,950	3,262,194	3,462,270
Pension cost	-	16,395	20,773	37,168	45,444
Insurance	500	18,921	4,450	14,972	28,029
Maintenance & Security	2,207	7,697	276,455	286,359	228,181
Office & Stationery Supplies	4,822	7,549	6,016	18,387	25,232
Supplies	29,966	16,757	3,220	49,943	56,250
Bank Interest & Charges	2,098	-	3,164	5,262	4,578
Equipment Purchases	1,475	1,536	49,763	52,774	94,907
Light & Heat	2,794	1,426	4,965	9,185	16,814
Services	1,252	13,680	2,940	17,871	28,919
Telephone & Broadband	-	1,324	4,976	6,300	14,827
Training & Development	-	11,301	1,400	12,701	14,967
Sundry	-	-	-	-	-
Staff Costs	16	1,014	4,885	5,914	7,300
Legal & Professional Fees	-	3,589	17,650	21,239	128,445
Activity Costs	124,296	693,160	243,053	1,060,509	670,390
	<u>735,931</u>	<u>3,158,088</u>	<u>966,760</u>	<u>4,860,779</u>	<u>4,826,553</u>
Total 2021	<u>585,233</u>	<u>3,177,157</u>	<u>1,064,163</u>	<u>4,826,553</u>	

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SUPPORT COSTS

	Children & Youth support	Adult support services	Community & Recreation support	Total 2022	Total 2021
	€	€	€	€	€
Staff Costs Staff number:	53,869	70,853	23,018	147,740	106,840
Insurance Staff number:	21,145	16,389	10,362	47,896	36,825
Overheads Area Usage	18,310	80,575	8,627	107,512	77,127
	<u>93,323</u>	<u>167,817</u>	<u>42,007</u>	<u>303,147</u>	<u>220,792</u>
Total 2021	<u>100,389</u>	<u>98,126</u>	<u>22,277</u>	<u>220,792</u>	

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

8 GOVERNANCE COSTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	€	€	€	€
Governance Auditors' remuneration	21,310	1,845	23,155	22,140
Governance non audit costs	-	-	-	
	<u>21,310</u>	<u>1,845</u>	<u>23,155</u>	<u>22,140</u>

9 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs	Other costs	Total	Total
	2022	2022	2022	2021
	€	€	€	€
Children & Youth support services	566,505	262,751	829,256	685,622
Adult support services	2,380,134	943,925	3,324,059	3,275,283
Community & Recreation support services	352,724	656,044	1,008,768	1,086,440
Charitable activities	3,299,363	1,862,720	5,162,083	5,047,345
Expenditure on governance (see note 8)		23,155	23,155	22,140
	<u>3,299,363</u>	<u>1,885,875</u>	<u>5,185,238</u>	<u>5,069,485</u>
Total 2021	<u>3,614,554</u>	<u>1,454,931</u>	<u>5,069,485</u>	

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

10 EMPLOYEES

Staff costs were as follows:

	2022	2021
	€	€
Wages and salaries	3,189,677	3,348,853
Social insurance costs	220,257	220,257
Cost of defined contribution scheme	37,168	45,444
	<u>3,447,102</u>	<u>3,614,554</u>

These are included in the financial statements as follow:

Direct Costs	3,299,362	3,507,714
Support Costs	147,740	106,840
	<u>3,447,102</u>	<u>3,614,554</u>

Capitalised employee costs during the year amounted to €NIL (2021 - €NIL)

The average monthly number of employees, including the directors, during the year was as follows:

	No.	No.
Salary	<u>196</u>	<u>187</u>
60,000-69,000	3	3
50,000-59,999	3	1
40,000-49,999	10	12
30,000-39,999	10	8
20,000-29,999	23	38
10,000-19,999	88	84
< 10,000	59	41

Employee count above include staff whom left employment during the year

No staff members were paid in excess of € 70,000 during the year (2021-Nil)

No directors received any remuneration from the company during the year (2021 - Nil).

11 PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to €37,168 (2021 - €45,444). There were no contributions payable to the fund at the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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## TANGIBLE ASSETS

	Motor Vehicles	Total
	€	€
<b>Cost or Valuation</b>		
At 1 January 2022	83,994	83,994
Additions	-	-
	<u>83,994</u>	<u>83,994</u>
At 31 December 2022	<u>83,994</u>	<u>83,994</u>
<b>Depreciation</b>		
At 1 January 2022	20,998	20,998
Charge for the year on owned assets	10,499	10,499
	<u>31,497</u>	<u>31,497</u>
At 31 December 2022	<u>31,497</u>	<u>31,497</u>
<b>Net Book Value</b>		
At 31 December 2022	<u>52,497</u>	<u>52,497</u>
At 31 December 2021	<u>62,996</u>	<u>62,996</u>

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## DEBTORS

	2022	2021
	€	€
Grant assistance	294,517	366,481
Other debtors	25,154	178,490
Prepayments and accrued income	-	-
	<u>319,671</u>	<u>544,971</u>

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

14	CASH AND CASH EQUIVALENTS	2022	2021
		€	€
Cash at bank and in hand		1,462,540	1,657,122
		<u>1,462,540</u>	<u>1,657,122</u>

15	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		€	€
PAYE & PRSI		120	5,600
Other Creditors Youth & Clubs Accounts		133,647	170,147
Accruals		28,097	46,143
Tusla (Capital Grant re Bus)		29,965	35,958
Google Community Funding		37,000	98,000
Deferred Income		<u>338,952</u>	<u>418,845</u>
		<u>567,781</u>	<u>774,693</u>

16	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2022	2021
		€	€
Future Capital Fund			
At 1 January 2022		1,242,776	1,203,748
Donations Received for Building Refurbishment		-	400,000
Building Refurbishment Expenditure Incurred		<u>268,500</u>	<u>360,972</u>
At 31 December 2022		<u>974,276</u>	<u>1,242,776</u>

Donations received under this scheme are released to the Income and Expenditure Account as this expenditure is incurred. The remaining balance will be used to complete the project, which is now expected to extend into 2024 due to delays arising during the Covid pandemic.

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022	Income	Expenditure	Transfers in/out	Balance at 31 December 2022
	€	€	€	€	€
General funds	179,665	905,750	(797,733)	(50,920)	236,762
Restricted funds	67,951	4,324,519	(4,387,505)	50,920	55,885
	<u>247,616</u>	<u>5,230,269</u>	<u>(5,185,238)</u>	<u>-</u>	<u>292,647</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021	Income	Expenditure	Transfers in/out	Balance at 31 December 2021
	€	€	€	€	€
General funds	151,867	985,366	(934,826)	(22,742)	179,665
Restricted funds	-	4,179,869	(4,134,660)	22,742	67,951
	<u>151,867</u>	<u>5,165,235</u>	<u>(5,069,486)</u>	<u>-</u>	<u>247,616</u>

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	€	€	€
Fixed assets	52,497	-	52,497
Current assets	218,591	1,563,620	1,782,211
Creditors due within one year	(265,830)	(301,951)	(567,781)
Creditors due after one year	-	(974,276)	(974,276)
	<u>5,258</u>	<u>287,393</u>	<u>292,651</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	€	€	€
Fixed assets	62,996	-	62,996
Current assets	638,473	1,563,620	2,202,093
Creditors due within one year	(453,849)	(320,844)	(774,693)
Creditors due after one year	-	(1,242,776)	(1,242,776)
	<u>247,620</u>	<u>0</u>	<u>247,620</u>

19 APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors approved these financial statements for issue  
on

Date: 21<sup>st</sup> June 2023



**ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	€	€
<b>INCOME</b>		
<b>Turnover</b>		
Grants	4,056,019	4,208,295
Other Income	726,323	463,615
Donations	447,927	493,325
	<u>5,230,269</u>	<u>5,165,235</u>
	2022	2021
	€	€
<b>EXPENDITURE</b>		
<b>Administration expenses</b>		
Wages and Salaries	3,189,677	3,348,853
Employers PRSI Contributions	220,257	220,257
Pension Costs	37,168	45,444
Staff training	12,701	14,967
Professional Services	21,239	130,290
Printing and stationery	24,316	26,302
Postage	625	1,926
Insurances	62,868	64,854
Auditors' remuneration	21,310	20,295
Bank charges	5,262	4,578
Depreciation	10,499	10,499
Equipment purchases	53,432	94,907
IT & Software and Support Services	36,581	44,492
Legal & Professional	0	-
Light and heat	43,831	33,739
Materials	62,415	60,025
Construction Skills	572,000	327,641
Project Activities	479,400	339,550
Repairs and maintenance	304,618	249,877
Telephone and broadband	27,039	30,989
	<u>5,185,238</u>	<u>5,069,486</u>
<b>Operating surplus/ (deficit)</b>	<u>45,031</u>	<u>95,749</u>
<b>Surplus/ (Deficit) for the year</b>	<u>45,031</u>	<u>95,749</u>

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

Summary of Grant Income

	2022	2021
	€	€
<b>Department of Social Protection</b>		
Job Initiative 19-20	-	990
Job Initiative 20-21	( 2,187)	146,219
Job Initiative 21-22	130,695	135,297
Job Initiative 22-23	113,134	
Community Employment 19-20	-	1,580
Community Employment 20-21	( 1)	589,315
Community Employment 21-22	555,541	592,077
Community Employment 22-23	476,072	-
Education & Training Hub	53,333	-
Local Employment Services	609,067	811,454
	<u>1,935,655</u>	<u>2,276,932</u>

Department of Children, Equality, Disability, Integration and Youth /  
CDETB / CDYSB

	2022	2021
	€	€
UBU	291,321	282,836
Resilience and Effectiveness Grant	6,750	-
Capital Grant	3,990	
CDYSB LGBT 2022	5,228	9,086
	<u>307,289</u>	<u>291,922</u>

Pobal

	2022	2021
	€	€
Department of Children and Youth Affairs (ECCE)	26,979	4,637
Pobal (CCSP)	27,653	65,795
Non Contact Hours	-	1,704
NCS/TSP	149,016	63,514
DCYA- Covid Supports	-	10,217
	<u>203,649</u>	<u>145,867</u>

## Summary of Grant Income continued

### ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

<b>TUSLA</b>	<b>2022</b>	<b>2021</b>
	€	€
Family Support Agency Grant	233,147	228,093
Counselling Grant	24,440	24,000
Amortisation of Capital Grants 2017 (life of Bus )	5,993	5,993
	<u>263,580</u>	<u>258,086</u>
<b>Health Service Executive (H.S.E)</b>	<b>2022</b>	<b>2021</b>
	€	€
Home Help	483,924	475,031
LDT- Youth Drug Prevention	53,415	55,415
SSC1 - Annual Contribution	79,680	79,680
SSC1 - Meals	16,524	25,904
	<u>633,543</u>	<u>636,030</u>
<b>Dublin City Council</b>	<b>2022</b>	<b>2021</b>
	€	€
Gloucester Street - Sports & Recreation	120,000	120,000
Dublin City Council - Construction Skills	90,000	-
Dublin City Council - Community Grant	10,000	-
Dublin City Council - Community Enhancement	-	8,426
Dublin City Council - small grants	6,927	2,580
Dublin City Council - Horticulture	34,500	20,000
	<u>261,427</u>	<u>151,006</u>
<b>Other Grants</b>	<b>2022</b>	<b>2021</b>
	€	€
Dublin Dockland (Education)	20,000	20,000
City of Dublin Education & Training Board	20,000	20,000
Skillnet	242,750	90,000
Youth International	112,369	-
Revenue Wage Subsidy	55,757	318,452
	<u>450,876</u>	<u>448,452</u>
<b>Total Grant Income</b>	<b>4,056,019</b>	<b>4,208,295</b>

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

**Other Income**

	2022 €	2021 €
Childare Receipts	35,138	16,149
Training Centre Receipts	-	-
Gloucester Street Gym	27,487	1,000
Grinds & Voluntary Housing Programmme contribution	1,000	3,000
Room Rental	51,681	38,575
St. Andrews Church	16,483	16,483
Day Centre	22,086	27,033
Misc	-	2,368
Homecare Package	446,736	343,970
Education & Training Hub	120,000	-
Youth Project Fees	5,711	-
Youth Programme contribution	-	15,037
	<u>726,322</u>	<u>463,615</u>

**Donations**

	2022 €	2021 €
Perrigo	75,000	77,440
Redevelopment Donation	268,500	360,972
Google	85,000	37,000
PTC Thereaputics	5,000	5,000
Northern Trust	7,500	-
Ian Mc Namara	2,340	-
Community Foundation Ireland BT	-	5,000
Misc Donations	2,896	6,961
Online Giving	1,692	952
	<u>447,927</u>	<u>493,325</u>

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

Department of Children, Equality, Disability, Integration and Youth DCEDIY

City of Dublin Education and Training Board CDETB / City of Dublin Youth Services Board CDYSB

Income	UBU -CDYSB	Equipment		Total 2022	Total 2021
		Grant	LGBT		
Funder Grant	298,071	3,990	5,228	307,289	297,150
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	298,071	3,990	5,228	307,289	297,150
<b>Expenditure</b>					
Wages & Salaries	232,222			232,222	216,638
Programme Costs	6,136		5,348	11,484	14,925
Equipment Costs	1,158	3,987		5,145	6,784
Insurance	11,179			11,179	9,492
Audit & Governance	5,327			5,327	5,966
Financial Control/ Payroll /HR - Services	16,967			16,967	11,675
Building Maint Health & Safety & Service	9,330			9,330	8,818
Rent	5,000			5,000	5,000
Light & Heat	2,935			2,935	4,454
IT Support & Software	2,250			2,250	4,604
Overheads	7,140			7,140	8,777
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	299,644	3,987	5,348	308,979	297,133
<b>Excess Income (Expenditure)</b>	(1,573)	3	(120)	(1,690)	17

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE  
SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

Family Support Agency - TUSLA

		2022			
		€			
		<i>Recovery &amp; Resilience Funding</i>		<i>Dormant Accounts</i>	<i>Counselling</i>
Income	<i>FRC</i>				
Family Support Agency Grant received	215,205	9,678	8,264	24,440	
	<hr/>	<hr/>	<hr/>	<hr/>	
	215,205	9,678	8,264	24,440	
<b>Total Funding Received from Tusla 2022</b>	<b><u><u>257,587</u></u></b>				

		2022			
		€			
		<i>Recovery &amp; Resilience Funding</i>		<i>Dormant Accounts</i>	<i>Counselling</i>
Expenditure	<i>FRC</i>				
Staff Costs (Wages, ER PRSI and Pension)	181,344				
Insurance	31,781				
Memberships	130				
IT Support & Licencing					
Programme Costs	2,281	1,205	8,262	25,161	
Activities for Families					
Equipment					
Indirect Overheads	23,798				
	<hr/>	<hr/>	<hr/>	<hr/>	
	239,334	1,205	8,262	25,161	
<b>Total Túsla FRC Expenditure 2022</b>	<b><u><u>273,962</u></u></b>				

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

	Health Service Executive (H.S.E) Income				Homehelp	Total 2022	2021
	Drugs Task Force	Day Centre	Meals	Disability & HCP			
Funding HSE SLA (Restricted Funds)	53,415	79,680	16,524	-	483,924	633,544	636,031
Funding HSE HCP (Commercial Unrestricted Income)					446,736	446,736	343,970
Donations		2,092				2,092	-
Day Centre Income		22,086				22,086	27,033
<b>Total Income</b>	<b>53,415</b>	<b>103,859</b>	<b>16,524</b>	<b>-</b>	<b>930,660</b>	<b>1,104,458</b>	<b>1,007,034</b>
	Expenditure						
<b>Salary Costs</b>							
Wages & Salaries (Restricted Funds)	47,729	64,740		-	378,915	491,384	491,652
Wages & Salaries HCP (Unrestricted)					337,068	337,068	275,152
<b>Total Salary Costs</b>	<b>47,729</b>	<b>64,740</b>	<b>-</b>	<b>-</b>	<b>715,984</b>	<b>828,452</b>	<b>766,804</b>
	<i>Direct cost service provision</i>						
Programme Costs	1,514	10,181	39,390		11,683	62,768	62,509
Overheads		9,220			15,221	24,442	28,109
<b>Total Direct Costs</b>	<b>1,500</b>	<b>19,401</b>	<b>39,390</b>	<b>-</b>	<b>26,905</b>	<b>87,195</b>	<b>90,618</b>
	<i>Indirect Costs</i>						
Admin & Support	2,010	3,617			50,737	56,364	40,811
IT Support	425	765			10,733	11,923	9,413
Management Fee	-	2,000			3,000	5,000	5,333
Overheads	3,786	10,772			34,479	49,037	35,481
<b>Total Indirect Costs</b>	<b>6,220</b>	<b>17,154</b>	<b>-</b>	<b>-</b>	<b>98,949</b>	<b>122,324</b>	<b>91,038</b>
<b>Total Costs</b>	<b>55,449</b>	<b>101,295</b>	<b>39,390</b>	<b>-</b>	<b>841,838</b>	<b>1,037,972</b>	<b>948,460</b>
Excess Exp Inc	(2,034)	2,564	(22,866)	-	88,823	66,486	58,574

ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

Community Employment and Job Initiative Department of Social Protection

	Community Employment	Job Initiative
<b>Income</b>		
Wages	970,340	228,227
Materials	59,409	13,415
Training	1,864	-
<b>Total</b>	<b><u>1,031,612</u></b>	<b><u>241,642</u></b>
<b>Expenditure</b>		
Wages	988,088	232,923
Materials	47,236	9,759
Training	4,819	-
<b>Total</b>	<b><u>1,040,142</u></b>	<b><u>242,682</u></b>



ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

DEPARTMENT OF FURTHER AND HIGHER EDUCATION/SOLAS/  
CITY OF DUBLIN EDUCATION & TRAINING BOARD

	2022	2021
	€	€
<b>Grant received</b>		
03.11.2022 Grant -DFHERIS/SOLAS/CDET Mitigating Against Educational Disadvantaged Fund (MAEDF)	20,000	20,000
	<u>20,000</u>	<u>20,000</u>
<b>Expenditure</b>		
30.12.2022 Purchase of Tablets	19,999	19,999
	<u>19,999</u>	<u>19,999</u>

POSITIVE2WORK SKILLNET

	2022	2021
	€	€
<b>Grant received</b>		
Jan - Dec Positive2Work	242,750	90,000
	<u>242,750</u>	<u>90,000</u>
<b>Expenditure</b>		
Programme Activities	235,500	73,200
Print & Design	2,590	3,520
Training & Development	-	1,845
Administration & Overheads	4,660	11,567
	<u>242,750</u>	<u>90,132</u>

**ST ANDREWS RESOURCE CENTRE COMPANY LIMITED BY GUARANTEE  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>ANALYSIS OF WAGES</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
St Andrews	159,371	152,328
Childcare / ADM	286,554	266,108
Construction Skills	-	-
CE Scheme 20-21	-	565,201
CE Scheme 21- 22	531,969	585,296
CE Scheme 22-23	456,119	-
JI Scheme 20-21	-	139,558
JI Scheme 21-22	126,130	135,030
JI Scheme 22-23	106,793	-
Local Employment Services	344,521	480,016
Education & Training Hub	33,879	-
HSE- Daycentre	64,740	65,729
HSE- Homehelp/Homecare	715,984	655,123
Drug Prevention	47,729	45,951
DCYA/CDYSB -Youth - SPY	232,222	216,458
Gloucester Street - Gym	157,683	123,621
DFSFA - Tulsa Family Support Agency	183,409	184,135
	<u><b>3,447,103</b></u>	<u><b>3,614,555</b></u>
 Wages per accounts	 <u><b>3,447,103</b></u>	 <u><b>3,614,554</b></u>