

Company Number: 461361  
Charity Number: 20074043

**Empowerment Plus Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2021**

**Whelan Dowling & Associates**  
**Block 1, Unit 1 & 4,**  
**Northwood Court**  
**Santry**  
**Dublin 9**  
**D09 E438**  
**Ireland**

# Empowerment Plus Company Limited by Guarantee

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## Empowerment Plus Company Limited by Guarantee REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Ursula Collis Pat O'Connor David Williams (Resigned 29 September 2021) John Moorcroft (Resigned 16 July 2021) Frances Brown Orla Brady (Resigned 2 December 2021) Michael Lynch (Appointed 23 August 2021) Aoife Sheridan (Appointed 29 September 2021) Andrew Mawdsley (Appointed 29 September 2021)
<b>Company Secretary</b>	Pat O'Connor
<b>Charity Number</b>	20074043
<b>Company Number</b>	461361
<b>Registered Office and Principal Address</b>	Brosna Bridge House Pearse Street Mullingar Westmeath
<b>Auditors</b>	Whelan Dowling & Associates Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9 D09 E438 Ireland
<b>Bankers</b>	AIB Oliver Plunkett Street Mullingar Westmeath Ireland
<b>Solicitors</b>	Cosgrave & Co. Solicitors 50 Mount Street Mullingar Westmeath

# **Empowerment Plus Company Limited by Guarantee TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 December 2021

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Empowerment Plus Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

## **Mission, Objectives and Strategy**

### **Mission Statement**

The mission of Empowerment Plus CLG is to empower young people, families and communities at risk, to live just and fulfilling lives. The vision within Empowerment Plus CLG is an Ireland where all children, young people and families have the means to reach their full potential and have the opportunity to live happy, healthy and secure lives (Empowerment Plus, 2012).

The principal activity of the charity continued to be that of providing a support service for children, young people and their families who are at risk within their home or community. The charity's continued operations are completely dependent of the renewal of TUSLA and HSE contracts. These contracts are on a restricted funding basis:

There has been no significant change in these activities during the year ended 31 December 2021.

### **Objectives**

Empowerment Plus CLG's objectives are to ensure that every child and young person is:

- Protected from abuse or neglect.
- Brought up in a happy, healthy and secure environment.
- Consulted, listened to, heard and supported in their development.
- Given the opportunity to achieve their full potential.

### **Strategy**

Empowerment Plus CLG's strategic objectives are to:

- Continuously strive for excellence in the delivery of services to young people, families and communities.
- Expand and develop the organization and the provision of services to young people, families and communities.
- Increase awareness of the organization and its services.
- Maintain and enhance staff expertise through continuous professional development.
- Maintain strong management systems and governance structures

## **Structure, Governance and Management**

### **Structure**

Empowerment Plus CLG is a registered charity and has a Constitution. The charity is incorporated as a company limited by guarantee under the laws of the Republic of Ireland. The charity is registered with the Charities Regulatory Authority and is fully compliant with regulations. The Board of Directors are also the trustees of the charity. trustees are volunteers. The membership is open to any person who has recently participated in the Community, as a service user or a volunteer, and who subscribes to the values of Empowerment Plus CLG.

# Empowerment Plus Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

## Governance

The Board of Directors are responsible for governance, and developing and approving policies and strategies of the charity. The day-to-day management of the charity is delegated to the management team who are responsible for the implementation of these policies and strategies, as approved by the Board of Directors, and for managing the operation and delivery of services in line with Empowerment Plus CLG values. The day-to-day management of the charity is delegated to the Chief Executive Officer, Tom Clogher, supported by his management team. Tom is not a member of the Board of Directors.

Empowerment Plus CLG complies with the Governance Code for community, voluntary and charitable organisations in Ireland.

## Attendance at Board meetings

Empowerment Plus CLG held seven board meeting during the year:

7 January 2021  
28 January 2021  
4 March 2021  
3 June 2021  
5 August 2021  
9 November 2021  
9 December 2021

The meetings were attended by the following members of the Board of Trustees (please also see date of appointment (resignation) of each Board Member):

Pat O'Connor (6/7)	01/07/2009
Ursula Collis (6/7)	01/07/2011
David Williams (4/7)	25/01/2019 (29/09/2021)
Orla Brady (7/7)	25/01/2021 (02/12/2021)
John Moorcroft (5/7)	25/01/2019 (16/07/2021)
Frances Browne (7/7)	13/08/2019
Michael Lynch (1/7)	23/08/2021
Andrew Mawdsley (1/7)	29/09/2021
Aoife Sheridan (0/7)	29/09/2021

All meetings were attended by Tom Clogher (CEO). Elaine Fitzgerald (administrative staff member) attended meetings in November and December.

## Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

### Income

The charity had total incoming resources €3,425,914 in the year under review. 98.35% of the charity's income came from government funding, the remaining 1.65% came from service income. There were no donations received in 2021.

### Expenditure

The charity had total expenditure of €3,410,738 in the year under review. The main elements of expenditure in 2021 were on staffing costs, activities and family expenses, and travel and subsistence.

### Financial Results

At the end of the financial year the charity has assets of €1,666,139 (2020 - €2,034,133) and liabilities of €321,599 (2020 - €704,769). The net assets of the charity have increased by €15,176.

# Empowerment Plus Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

## Financial Position

The charity reports a surplus of €15,176 for the year under review.

## Reserves Position and Policy

Empowerment Plus CLG has a responsibility to ensure that it uses all its funds for the purpose of helping young people and their families. Service Level Agreements (SLA's) are confirmed on an annual basis and other sources of income are not guaranteed. The charity must plan its use of funds and resources to ensure the continuity and sustainability of the services it offers.

The end of year Reserves are reported as €1,344,540, made up of restricted funds of €1,251,994 and unrestricted funds of €92,546. This represents funds available for working capital and the continuity of services. This represents almost five months of total costs. The Reserves policy is in place and currently targets to hold six months of operating costs in Reserve.

The Trustees have identified the need to maintain a Reserve in order to ensure:

- The organisations core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficulties.

## Principal Risks and Uncertainties

The trustees have ultimate responsibility for managing risk and are aware of the risks associated with the operating activities of the Charity. The trustees carry out an annual risk audit and review the risks on an ongoing basis. The trustees are satisfied that adequate systems of governance, supervision, procedures and internal controls are in place to mitigate the exposure to the major risks and that these controls provide reasonable assurance against such risks. The major risks include financial risks, operational and safety risks, compliance risks and reputational risks.

### Financial risk

Reduced or insufficient income will impact directly on services and the people who avail of them. Changes to government policy and economic climate can impact on fundraised income and on grants from statutory agencies. Measures to reduce this risk include an investment in a fundraising strategy which includes a mix of income streams, positive negotiation with key stakeholders and funders, and the management and control of budgets and costs. Financial information is subject to detailed review at board of director level, allowing for continuous monitoring of the charity's operations and financial status.

### Operational risk

Empowerment Plus CLG services are aimed at people who are vulnerable and socially challenged. Poor quality services can have detrimental impact on people. Empowerment Plus CLG is committed to providing high quality services. We adhere to recognised quality standards, operate a training programme for staff and volunteers, and work to a range of operational and staff performance policies and procedures aimed at providing consistently safe living, working and volunteering environments.

### Compliance risk

Empowerment Plus CLG has to comply with a range of legislation and regulation. Non-compliance could incur penalty and result in reputational damage. Empowerment Plus CLG has signed up to the various governance codes relating to the voluntary sector. The policies and procedures and internal control systems that are in place aim to ensure compliance with laws and policies, and to ensure efficient and effective use of the charity's resources.

### Reputational risk

Empowerment Plus CLG is delivering services on behalf of the wider community and relies on the support of that wider community. Damage to Empowerment Plus CLG's reputation would impact on that support. External risks include the impact of the increase in the number of children needing childcare services including fostering and respite support, or a change in government policy or de-prioritisation of family support services can all impact on the services Empowerment Plus CLG can offer.

# Empowerment Plus Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

## Plans for future periods

Empowerment Plus CLG will continue to pursue other revenue streams so that it can diversify funding, manage risk and deliver on its strategic objectives. As part of our Strategic Plan 2020, the main priorities are:

- To continue ongoing discussions with HSE/TUSLA regarding the implementation of SLA's on a nationwide scale to include all areas covered by the charity.
- To implement a marketing budget.
- To design a new website with corresponding new leaflets and brochures for distribution to Social Work Departments and Health Centres with updated information regarding the company's activities and services.
- To produce a monthly staff email. This will be a way of communicating with all staff, many of whom do not have need to visit the company offices.
- To implement a training budget.
- To continue the ongoing Board of Trustees development and develop a Board of Trustees Rotation policy and handbook.
- To examine the skillset of the the Board of Trustees on an ongoing basis and source new board members.
- To continue to implement the policies and procedures to be compliant with General Data Protection Regulations.
- To continue to implement in full the National Quality Standards Framework across all services.
- To continue to comply with "The Governance Code" for the Community, Voluntary and Charitable Sector in Ireland.
- To enhance specialist services including services for young people and people with physical and mental health issues.

## Reference and Administrative details

Empowerment Plus CLG is a company limited by guarantee incorporated in the Republic of Ireland (registered number 461361). The company is a registered charity with the Charities Regulatory Authority (charity number 20074043). The Board of Directors are also the trustees of the charity. The trustees are volunteers. The trustees delegate the day-to-day management of the charity to the Chief Executive Officer, Tom Clogher, supported by his management team.

## Trustees and Secretary

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

Ursula Collis  
Pat O'Connor  
David Williams (Resigned 29 September 2021)  
John Moorcroft (Resigned 16 July 2021)  
Frances Brown  
Orla Brady (Resigned 2 December 2021)  
Michael Lynch (Appointed 23 August 2021)  
Aoife Sheridan (Appointed 29 September 2021)  
Andrew Mawdsley (Appointed 29 September 2021)

All board members are volunteers with Empowerment Plus CLG. No board member received any remuneration. No board member holds a beneficial interest in the charity. The charity is a company limited by guarantee, not having a share capital. The liability of the members is limited to €1 each, that they have guaranteed to contribute to the assets of the company on winding up of the company.

The secretary who served throughout the financial year was Pat O'Connor.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Empowerment Plus Company Limited by Guarantee subscribes to and is compliant with the following:

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

## Transactions Involving Trustees

There were no contracts of any significance in relation to the affairs of the charity in which the directors had any interest, as defined in the Companies Act 2014, at any time during the year ended 31 December 2021.

## Post balance sheet events

The Covid-19 pandemic continues to create uncertainty, both on an economic and social platform. Because of the uniqueness of the situation, it is not possible at this time to estimate the effects, if any, that this will have on the future affairs of the company. Accordingly, the financial position, results and operations of the company have not been adjusted to reflect their impact.

# Empowerment Plus Company Limited by Guarantee TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

## Dependence on government funding

The charity is dependent on the annual renewal of its service contracts with TUSLA and HSE. The financial statements have been prepared on a going concern basis, the validity of which depends on the continued receipt of these service contracts for the foreseeable future. Also, the current Covid-19 situation may affect the charity's ability to continue operating. As the Pandemic is still ongoing, it is not possible at this time to establish any associated costs that may result in the charity being unable to continue as a going concern.

The trustees of the charity are presently in discussions with TUSLA and HSE in relation to funding and work practices that need to be addressed due to the prevailing situation.

The trustees, after making enquiries and having considered the company's financial position and expected future cash flows, conclude that it is appropriate that the going concern basis continues to be adopted in preparing the financial statements.

## Auditors

Whelan Dowling & Associates, were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Damien Hannigan & Company Limited resigned as auditors during the financial year and the trustees appointed Whelan Dowling & Associates, to fill the vacancy.

## Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Brosna Bridge House, Pearse Street, Mullingar, Westmeath.

Approved by the Board of Trustees on 20 July 2022 and signed on its behalf by:

  
\_\_\_\_\_  
Aoife Sheridan  
Trustee

  
\_\_\_\_\_  
Frances Brown  
Trustee



# Empowerment Plus Company Limited by Guarantee TRUSTEES' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

The trustees, who are also directors of Empowerment Plus Company Limited by Guarantee for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors 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", applying Section 1A of that Standard, 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


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


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

In so far as the trustees are aware:

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

Approved by the Board of Trustees on 20 July 2022 and signed on its behalf by:

  
\_\_\_\_\_  
Aoife Sheridan  
Trustee

  
\_\_\_\_\_  
Frances Brown  
Trustee



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Empowerment Plus Company Limited by Guarantee**

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

#### **Opinion**

We have audited the charity financial statements of Empowerment Plus Company Limited by Guarantee for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

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

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

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

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

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

#### **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.

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

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

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

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- In our opinion, the director's report has been prepared in accordance with the Companies Act, 2014.

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

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

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Empowerment Plus Company Limited by Guarantee

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual 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 complied with by the company. 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 set out on page 10, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 charity'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 charity 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.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Empowerment Plus Company Limited by Guarantee**

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

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

**Darren Carrick**  
**For and on behalf of**  
**WHELAN DOWLING & ASSOCIATES**  
Chartered Accountants and Registered Auditors  
Block 1, Unit 1 & 4,  
Northwood Court  
Santry  
Dublin 9  
D09 E438  
Ireland

*20 July 2022*

## Empowerment Plus Company Limited by Guarantee

# STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2021

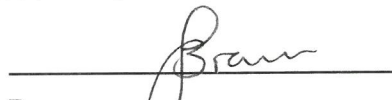
	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
<b>Income</b>							
Charitable activities							
▪ Grants from governments and other co-funders	4.1	56,587	3,369,327	3,425,914	32,267	3,006,021	3,038,288
Other income	4.2	-	-	-	1,343	120,733	122,076
<b>Total income</b>		<b>56,587</b>	<b>3,369,327</b>	<b>3,425,914</b>	<b>33,610</b>	<b>3,126,754</b>	<b>3,160,364</b>
<b>Expenditure</b>							
Charitable activities	5.1	56,278	3,354,460	3,410,738	36,428	2,776,131	2,812,559
<b>Net income/(expenditure)</b>		<b>309</b>	<b>14,867</b>	<b>15,176</b>	<b>(2,818)</b>	<b>350,623</b>	<b>347,805</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>309</b>	<b>14,867</b>	<b>15,176</b>	<b>(2,818)</b>	<b>350,623</b>	<b>347,805</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2021	14	92,237	1,237,127	1,329,364	95,055	886,504	981,559
<b>Balances carried forward at 31 December 2021</b>		<b>92,546</b>	<b>1,251,994</b>	<b>1,344,540</b>	<b>92,237</b>	<b>1,237,127</b>	<b>1,329,364</b>

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

Approved by the Board of Trustees on 20 July 2022 and signed on its behalf by:



Aoife Sheridan  
Trustee



Frances Brown  
Trustee



# Empowerment Plus Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Tangible assets	10	21,720	40,411
<b>Current Assets</b>			
Debtors	11	458,589	327,177
Cash at bank and in hand		1,185,830	1,666,545
		1,644,419	1,993,722
<b>Creditors: Amounts falling due within one year</b>	12	(321,599)	(704,769)
<b>Net Current Assets</b>		1,322,820	1,288,953
<b>Total Assets less Current Liabilities</b>		1,344,540	1,329,364
<b>Funds</b>			
Restricted trust funds		1,251,994	1,237,127
General fund (unrestricted)		92,546	92,237
<b>Total funds</b>	14	1,344,540	1,329,364

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

Approved by the Board of Trustees on 20 July 2022 and signed on its behalf by:

  
 \_\_\_\_\_  
 Aoife Sheridan  
 Trustee

  
 \_\_\_\_\_  
 Frances Brown  
 Trustee

# Empowerment Plus Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. GENERAL INFORMATION

Empowerment Plus Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. (Registered number 461361). The registered office of the charity is Brosna Bridge House, Pearse Street, Mullingar, Westmeath which is also the principal place of business of the charity. Empowerment Plus Company Limited by Guarantee is a not-for-profit charity which provides a support service for children, young people and their families (Charity number 20074043).

The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", effective 1 January 2019.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

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

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

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

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

#### Income

Income is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet. In the case of voluntary donations, income is recognised when received.

#### Income from donations

Any donations received by Empowerment Plus Company Limited by Guarantee will be treated as unrestricted income.

#### Income from charitable activities

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

# Empowerment Plus Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

### Income from government grants

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

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

### Expenditure

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

### Reserves

Empowerment Plus CLG has a responsibility to ensure that it uses all its funds for the purpose of helping young people and their families. Service Level Agreements (SLA's) are confirmed on an annual basis and other sources of income are not guaranteed. The charity must plan its use of funds and resources to ensure the continuity and sustainability of the services it offers.

The end of year Reserves are reported as €1,344,540, made up of restricted funds of €1,251,994 and unrestricted funds of €92,546. This represents funds available for working capital and the continuity of services. This represents almost 5 months of total costs. The Reserves policy is in place and currently targets to hold six months of operating costs in Reserves.

The Trustees have identified the need to maintain a Reserve in order to ensure:

- The organisations core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficulties.

### Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	- 12.5% Straight line
Computers	- 33% Straight line

### Debtors

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

### Cash at bank and in hand

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



# Empowerment Plus Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

### Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption under Section 207 and 208 of the Taxes Consolidation Act 1997 (Charity No. 20074043). Irrecoverable valued added tax is expensed as incurred.

### 3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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.

### Going concern

The trustees have closely monitored income and expenses for the period since the date of the approval of the financial statements, which demonstrate that there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis 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 charity was unable to continue as a going concern.

### Establishing useful economic lives for depreciation purposes

Long-lived assets, consisting mainly of fixtures, fittings and equipment, and computer hardware and software comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual value. The trustees regularly review the useful economic lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact depreciation and amortisation charges for the period. Details of the useful economic lives is included in the accounting policies.

### 4. INCOME

4.1 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €	
TUSLA Funding	-	3,285	3,285	1,771,030	
SLA Funding	-	2,993,656	2,993,656	902,861	
Brothers of Charity	36,139	-	36,139	11,466	
HSE Funding	-	372,386	372,386	332,130	
Fostering	992	-	992	945	
Wards of Court Service	19,456	-	19,456	19,856	
	<u>56,587</u>	<u>3,369,327</u>	<u>3,425,914</u>	<u>3,038,288</u>	
4.2 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €	
Other income	-	-	-	122,076	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,076</u>	
5. EXPENDITURE					
5.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Expenditure on charitable activities	-	-	3,410,738	3,410,738	2,812,559
	<u>-</u>	<u>-</u>	<u>3,410,738</u>	<u>3,410,738</u>	<u>2,812,559</u>

**Empowerment Plus Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

5.2 SUPPORT COSTS	Charitable Activities €	2021 €	2020 €
Staff costs (wages and salaries, training etc.)	2,501,057	2,501,057	1,890,546
HR and consultancy costs	13,909	13,909	12,732
Rent payable	48,916	48,916	49,775
Insurance	20,868	20,868	21,344
Light and heat	2,587	2,587	1,494
Repairs and maintenance	2,556	2,556	1,605
Printing, postage and stationary	11,153	11,153	10,360
Advertising	-	-	5,732
Telephone	23,432	23,432	28,764
Computer costs	45,468	45,468	37,180
Activities and family expenses	113,043	113,043	112,650
Travelling and subsistence	571,070	571,070	567,626
Accountancy and audit	22,848	22,848	24,905
Bank charges	703	703	725
Canteen	219	219	370
General expenses	2,233	2,233	8,673
Depreciation	30,676	30,676	38,078
	<u>3,410,738</u>	<u>3,410,738</u>	<u>2,812,559</u>

6. ANALYSIS OF SUPPORT COSTS	TUSLA €	HSE €	Unrestricted €	2021 €	2020 €
Staff costs (wages and salaries, training etc.)	2,188,425	271,365	41,267	2,501,057	1,890,546
HR and consultancy costs	12,171	1,509	229	13,909	12,732
Rent payable	42,802	5,307	807	48,916	49,775
Insurance	18,260	2,264	344	20,868	21,344
Light and heat	2,263	281	43	2,587	1,494
Repairs and maintenance	2,237	277	42	2,556	1,605
Printing, postage and stationary	9,759	1,120	184	11,153	10,360
Advertising	-	-	-	-	5,732
Telephone	20,503	2,542	387	23,432	28,764
Computer costs	39,785	4,933	750	45,468	37,180
Activities and family expenses	98,913	12,265	1,865	113,043	112,650
Travelling and subsistence	499,686	61,961	9,423	571,070	567,626
Accountancy and audit	19,992	2,479	377	22,848	24,905
Bank charges	615	76	12	703	725
Canteen	191	24	4	219	370
General expenses	1,953	243	37	2,233	8,673
Depreciation	1,222	152	23	30,676	38,078
	<u>2,984,396</u>	<u>369,975</u>	<u>56,277</u>	<u>3,410,738</u>	<u>2,812,559</u>

7. NET INCOME	2021 €	2020 €
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	30,676	38,078
(Surplus) on disposal of tangible fixed assets	(875)	-
	<u>30,676</u>	<u>38,078</u>

# Empowerment Plus Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

### 8. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2021 Number	2020 Number
Administration	5	4
Managers	8	5
Deputy Managers	3	4
Outreach Workers	63	67
	<u>79</u>	<u>80</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	2,260,936	1,725,377
Social security costs	240,121	164,844
	<u>2,501,057</u>	<u>1,890,221</u>

### 9. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€70,000 to €80,000	-	1
€90,000 to €100,000	1	-
	<u>1</u>	<u>1</u>

The Chief Executive Officer, Tom Clogher, received remuneration in the amount of €96,766 (2020-€77,032). He also received Temporary Wage Subsidy of €5,600 by virtue of this employment in 2020.

### 10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Computers €	Total €
<b>Cost</b>			
At 1 January 2021	24,986	113,854	138,840
Additions	-	11,110	11,110
Disposals	(12,950)	(16,857)	(29,807)
At 31 December 2021	<u>12,036</u>	<u>108,107</u>	<u>120,143</u>
<b>Depreciation</b>			
At 1 January 2021	18,807	79,622	98,429
Charge for the financial year	1,397	29,279	30,676
On disposals	(12,884)	(17,798)	(30,682)
At 31 December 2021	<u>7,320</u>	<u>91,103</u>	<u>98,423</u>
<b>Net book value</b>			
At 31 December 2021	<u>4,716</u>	<u>17,004</u>	<u>21,720</u>
At 31 December 2020	<u>6,179</u>	<u>34,232</u>	<u>40,411</u>

**Empowerment Plus Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

<b>11. DEBTORS</b>		<b>2021</b>	<b>2020</b>
		€	€
Trade debtors		<b>65,160</b>	285,865
SLA hours worked not invoiced		<b>392,635</b>	41,312
Other debtors		<b>794</b>	-
		<u><b>458,589</b></u>	<u>327,177</u>
<b>12. CREDITORS</b>		<b>2021</b>	<b>2020</b>
<b>Amounts falling due within one year</b>		€	€
Amounts owed to credit institutions		<b>17</b>	2,014
Trade creditors		-	9,866
Taxation and social security costs		<b>71,707</b>	66,234
Other creditors		<b>232,360</b>	592,676
Accruals		<b>17,515</b>	33,979
		<u><b>321,599</b></u>	<u>704,769</u>
Included in other creditors:			
DCYA Grant 2020 unspent €7,000			
POBAL Covid-19 Stability Grant 2020 unspent €77,924			
SLA hours paid in advance €129,744			
EWSS overpaid €17,692			
<b>13. RESERVES</b>		<b>2021</b>	<b>2020</b>
		€	€
At 1 January 2021		<b>1,329,364</b>	981,559
Surplus for the financial year		<b>15,176</b>	347,805
		<u><b>1,344,540</b></u>	<u>1,329,364</u>
At 31 December 2021			
<b>14. FUNDS</b>			
<b>14.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted</b>	<b>Restricted</b>
		<b>Funds</b>	<b>Funds</b>
		€	€
		€	<b>Total</b>
			<b>Funds</b>
			€
At 1 January 2020		95,055	886,504
Movement during the financial year		(2,818)	350,623
		<u>92,237</u>	<u>1,237,127</u>
At 31 December 2020		309	14,867
Movement during the financial year		<u><b>92,546</b></u>	<u><b>1,251,994</b></u>
			<u><b>1,344,540</b></u>
At 31 December 2021			

**Empowerment Plus Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**14.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
<b>Restricted funds</b>					
Restricted	1,237,127	3,369,327	3,354,460	-	1,251,994
<b>Unrestricted funds</b>					
Unrestricted General	92,237	56,587	56,278	-	92,546
<b>Total funds</b>	<b>1,329,364</b>	<b>3,425,914</b>	<b>3,410,738</b>	<b>-</b>	<b>1,344,540</b>

**14.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	21,720	1,644,402	(321,582)	1,344,540
	<b>21,720</b>	<b>1,644,402</b>	<b>(321,582)</b>	<b>1,344,540</b>

**15. STATUS**

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

The liability of the members is limited.

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

**16. POST-BALANCE SHEET EVENTS**

The Covid-19 pandemic continues to create uncertainty, both on an economic and social platform. Because) of the uniqueness of the situation, it is not possible at this time to estimate the effects, if any, that this will have on the future affairs of the company. Accordingly, the financial position, results and operations of the company have not been adjusted to reflect their impact.

**17. DEPENDENCY ON GOVERNMENT FUNDING**

This charity's continuing operations are completely dependent upon annual renewal of TUSLA and HSE contracts. These financial statements assume continued funding for the foreseeable future. The financial statements have been prepared on a going concern basis, the validity of which depends on the continued receipt of these contracts.

Also, the current Covid-19 situation may affect the charity's ability to continue operating. As the Pandemic is still ongoing, it is not possible at this time to establish any associated costs that may result in the charity being unable to continue as a going concern.

The trustees of the charity are presently in discussions with TUSLA and HSE in relation to funding and work practices that need to be addressed due to the prevailing situation.

**18. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on .....

**EMPOWERMENT PLUS COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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

**Empowerment Plus Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**OPERATING STATEMENT**

for the financial year ended 31 December 2021

	<b>Schedule</b>	<b>2021</b> €	<b>2020</b> €
Income			
- POBAL - Covid-19 Stability Grant		-	122,076
- TUSLA Funding		<b>3,285</b>	1,771,030
- TUSLA Funding - SLA		<b>2,993,656</b>	902,861
- Brothers of Charity		<b>36,139</b>	11,466
- HSE funding		<b>372,386</b>	332,130
- Fostering		<b>992</b>	945
- Wards of Court Service		<b>19,456</b>	19,856
		<u><b>3,425,914</b></u>	<u>3,160,364</u>
Charitable activities and other expenses	<b>1</b>	<u><b>(3,410,738)</b></u>	<u>(2,812,559)</u>
<b>Net surplus</b>		<u><u><b>15,176</b></u></u>	<u><u>347,805</u></u>

**Empowerment Plus Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**  
for the financial year ended 31 December 2021

	2021 €	2020 €
<b>Expenses</b>		
Wages and salaries	2,260,936	1,725,377
Social security costs	240,121	164,844
Staff training	-	325
Rent payable	48,916	49,775
Insurance	20,868	21,344
Light and heat	2,587	1,494
PPE supplies	-	8,142
Repairs and maintenance	2,556	1,605
Printing, postage and stationery	11,153	10,360
Advertising	-	5,732
Telephone	23,432	28,764
Computer costs	45,468	37,180
Activities and family expenses	113,043	112,650
Travelling and subsistence expenses	571,070	567,626
HR and consultancy fees	13,909	12,732
Auditor's/Independent Examiner's remuneration	22,848	24,905
Bank charges	703	725
Canteen	219	370
General expenses	3,108	531
Surpluses/deficits on disposal of tangibles	(875)	-
Depreciation	30,676	38,078
	<u>3,410,738</u>	<u>2,812,559</u>



**Empowerment Plus Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : INCOME & EXPENDITURE TUSLA**  
for the financial year ended 31 December 2021

	2021 €	2020 €
<b>Income</b>		
TUSLA	3,285	1,771,030
SLA	2,993,656	902,861
POBAL	-	107,427
	<u>2,996,941</u>	<u>2,781,318</u>
 <b>Expenses</b>		
Wages and salaries	2,188,425	1,663,394
Travel	499,686	499,511
Rent	42,802	43,802
Light and heat	2,263	1,315
Repairs and maintenance	2,237	1,412
Family activities	98,913	99,132
Staff training	-	286
Telephone	20,503	25,313
Printing, postage and stationery	9,759	9,117
Computer costs	39,785	32,718
Recruitment and consultancy costs	12,171	11,204
PPE Supplies	2,469	7,165
Advertising	-	160
Audit and accountancy	19,992	21,916
Bank charges	615	638
Depreciation	1,222	1,229
Depreciation	25,619	32,280
Insurance	18,260	18,783
Canteen	191	326
General expenses	(516)	4667
	<u>2,984,396</u>	<u>2,470,168</u>
 Net Surplus	<u>12,545</u>	<u>311,150</u>

**Empowerment Plus Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : INCOME & EXPENDITURE HSE**  
for the financial year ended 31 December 2021

	2021 €	2020 €
<b>Income</b>		
HSE	372,386	332,130
POBAL	-	13,306
	<u>372,386</u>	<u>345,436</u>
 <b>Expenses</b>		
Wages and salaries	271,365	206,034
Travel	61,961	61,871
Rent	5,307	5,425
Light and heat	281	163
Repairs and maintenance	277	175
Family activities	12,265	12,279
Staff training	-	35
Telephone	2,542	3,135
Printing, postage and stationery	1,120	1,129
Computer costs	4,933	4,053
Recruitment and consultancy costs	1,509	1,388
PPE Supplies	306	887
Advertising	-	20
Audit and accountancy	2,479	2,715
Bank charges	76	79
Depreciation	152	152
Depreciation	3,177	3,998
Insurance	2,264	2,326
Canteen	24	40
General expenses	(63)	60
	<u>370,065</u>	<u>305,964</u>
 Net Surplus	<u>2,321</u>	<u>39,472</u>

**Empowerment Plus Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 4 : INCOME & EXPENDITURE UNRESTRICTED INCOME**  
for the financial year ended 31 December 2021

	2021 €	2020 €
<b>Income</b>		
Brothers of Charity	36,139	11,466
Wards of Court	19,456	19,845
Fostering	992	945
POBAL	-	1,343
	<u>56,587</u>	<u>33,599</u>
<b>Expenses</b>		
Wages and salaries	41,267	20,792
Travel	9,423	6,244
Rent	807	548
Light and heat	43	15
Repairs and maintenance	42	18
Family activities	1,865	1,239
Staff training	-	4
Telephone	387	316
Printing, postage and stationery	184	114
Computer costs	750	409
Recruitment and consultancy costs	229	140
PPE Supplies	47	90
Advertising	-	2
Audit and accountancy	377	274
Bank charges	12	8
Depreciation	23	15
Depreciation	483	404
Insurance	344	235
Canteen	4	4
General expenses	(10)	6
Donations		5,550
	<u>56,277</u>	<u>36,427</u>
Net Surplus	<u>310</u>	<u>(2,828)</u>