

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**

**(A Company Limited by Guarantee not having a Share Capital)**

**SECURITY HOUSE  
59 CLANBRASSIL STREET  
DUNDALK  
COUNTY LOUTH**

**DIRECTORS REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
**(A Company Limited by Guarantee not having a Share Capital)**

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**DIRECTORS AND COMPANY INFORMATION**

**DIRECTORS**

Peter McKevitt  
Michael O'Murchu  
Stuart Agnew  
Emma McCaffrey  
Niall Weldon  
Mary McDonald (Appointed 14 September 2022)  
Nicholas Mac Shane

**SECRETARY**

Peter McKevitt

**COMPANY NUMBER**

425887

**REGISTERED CHARITY NUMBER** 20203179

**DATE OF INCORPORATION**

4th September 2006

**REGISTERED OFFICE**

Security House  
Clanbrassil Street  
Dundalk  
County Louth

**AUDITORS**

Anthony Brendan Martin, B.Comm, F.C.C.A.  
Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants &  
Statutory Auditors  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

**BUSINESS ADDRESS**

Security House  
59 Clanbrassil Street  
Dundalk  
County Louth

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**BANKERS**

Bank of Ireland  
Clanbrassil Street  
Dundalk  
County Louth

**SOLICITORS**

Brian Berrills & Company  
5 Francis Street  
Dundalk  
County Louth

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**DIRECTORS REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022**

The directors present their report and the financial statements for the year ended 31st December 2022.

**Principal Activity**

The principal activity of the company within the North East region, is to provide a range of support services to people in addiction. This primarily consists of delivering transformational recovery programmes, counselling support, harm reduction/brief intervention, a community based alcohol detox incorporating both medical and psychosocial support, social prescribing and gender specific support groups.

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a Board of Directors/Trustees.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 22271 and is registered with the Charities Regulatory Authority.

**Principal Risks and Uncertainties**

The directors consider that the principal risk and uncertainty facing the company is the insufficient level of core funding and the possible withdrawal of same by the HSE/NE - RDATEF. The funding received in 2022 was sufficient to support the delivery of the core services during the year and to pay part time counsellors and facilitators. The capacity to provide additional services to meet evolving needs of our clients is dependent on the ability of the company to secure funding in addition to that received from the North East Regional Drugs Task Force and the HSE.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

**Results And Dividends**

The excess of income over expenditure for the year after providing for depreciation amounted to € 1,251, (2021 - Excess € 11,990).

**Directors and Secretary's Interests**

The directors who served during the year and their interests in the company are as stated below:

Peter McKevitt  
Stuart Agnew  
Emma McCaffrey  
Niall Weldon  
Mary McDonald  
Nicholas Mac Shane  
Michael O'Murchu

Peter McKevitt held the post of company secretary for the duration of the financial year.

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**DIRECTORS REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Accounting Records**

The Directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company and are discharging this responsibility by:

- The maintenance of a computerised accounting system,
- the employment of competent accounting personnel with appropriate expertise, and
- the provision of adequate resources to the financial function.

The accounting records are kept at Security House, 59 Clanbrassil Street, Dundalk.

**Statement on Relevant Audit Information**

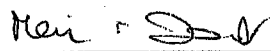
In so far as the Directors are aware, in accordance with Section 332 of the Companies Act 2014:

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

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Anton Martin Limited, T/A O'Connor Martin & Company., will continue in office.

**ON BEHALF OF THE BOARD**



**Mary McDonald**



**Peter McKeivitt**

**25th May 2023**

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**DIRECTORS' RESPONSIBILITIES STATEMENT**

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

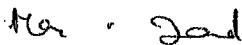
Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies and then apply them consistently
- Make judgements and 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
- 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. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE BOARD**



**Mary McDonald**



**Peter McKevitt**

**25th May 2023**

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF**  
**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**

We have audited the financial statements of Turas Counselling Services Company Limited by Guarantee for the year ended 31st December 2022 which comprise the Profit and Loss Account, the Balance Sheet, Statement of Cashflows and the related notes on pages 10 to 20. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2022 and of its profit for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular, 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 'responsibilities of the auditor for the audit of financial statements' section of our report.

We are independent of the company in accordance with 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 ISAs (Ireland) require 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
- 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**

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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.



**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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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 misstate. If we identify such material inconsistencies in the financial statements, 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.

**Matters on which we are required to report by the Companies Act 2014**

- 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.
- The financial statements are in agreement with the accounting records
- In our opinion the information given in the directors' report is consistent with the financial statements.

**Matters on which we are Required to Report by Exception**

Based on our 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.

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act have not been made. We have no exceptions to report arising from this responsibility.

**Respective Responsibilities of directors and those charged with Governance for the Financial Statements**

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine 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, management is 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

**Responsibilities of the Auditor for the Audit of the Financial Statements**

The auditors 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 their 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.

As part of an audit in accordance with ISA's (Ireland), the auditor will exercise professional judgement and maintain professional scepticism throughout the audit. The auditor will also:

## **TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**

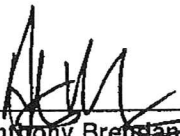
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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide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

The auditor communicates 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 may be identified during the audit.

### **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 that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

  
\_\_\_\_\_  
Anthony Brendan Martin, B.Comm, F.C.C.A.

For and on behalf of  
Anton Martin Limited  
T/A O'Connor Martin & Company  
Chartered Certified Accountants &  
Statutory Auditors  
Blackthorn Business Park  
Coes Road  
Dundalk  
County Louth

25th May 2023

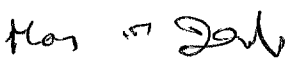
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**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	2022 €	2021 €
Income	3	452,792	442,137
Expenditure		(451,541)	(430,147)
<b>Operating Surplus</b>	4	<b>1,251</b>	<b>11,990</b>
Surplus for the financial year		1,251	11,990
Retained earnings at the start of the financial year		42,898	30,908
<b>Retained earnings at the end of the financial year</b>		<b>44,149</b>	<b>42,898</b>

The financial statements were approved by the board on 25th May 2023 and signed on its behalf by:

  
**Mary McDonald**  
**Director**

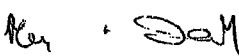
  
**Peter McKevitt**  
**Director**

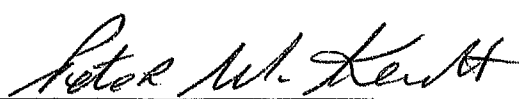
**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**BALANCE SHEET AS AT 31ST DECEMBER 2022**

	Notes	€	2022 €	€	2021 €
<b><u>CURRENT ASSETS</u></b>					
Debtors	7	13,265		3,100	
Bank Account		73,880		82,215	
		<u>87,145</u>		<u>85,315</u>	
<b><u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u></b>					
	8	<u>(42,996)</u>		<u>(42,417)</u>	
<b><u>NET CURRENT ASSETS</u></b>			<u>44,149</u>		<u>42,898</u>
<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>			44,149		42,898
<b><u>NET ASSETS</u></b>			<u>44,149</u>		<u>42,898</u>
<b><u>REPRESENTED BY:</u></b>					
Reserves	9		<u>44,149</u>		<u>42,898</u>
<b><u>TOTAL FUNDS</u></b>	10		<u>44,149</u>		<u>42,898</u>

The financial statements were approved by the Board on 25th May 2023 and signed on its behalf by :

  
 Mary McDonald  
 Director

  
 Peter McKeivitt  
 Director

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**STATEMENT OF CHANGES IN FUNDS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>General Funds €</b>	<b>Total €</b>
At 1st January 2022	42,898	42,898
Excess Income over Expenditure	1,251	1,251
<b>At 31st December 2022</b>	<b>44,149</b>	<b>44,149</b>

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
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**STATEMENT OF CASH FLOW**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	2022 €	2021 €
<b>Cash outflow from Operating Activities</b>			
Cash generated from Operations		<u>(8,335)</u>	<u>11,482</u>
 <b>Net Increase/(Decrease) in cash and cash equivalents</b>	 11	 (8,335)	 11,482
Cash and cash equivalents at beginning of year		<u>82,215</u>	<u>70,733</u>
<b>Cash and cash equivalents at end of year</b>		<u><b>73,880</b></u>	<u><b>82,215</b></u>

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

**1. Accounting Policies**

**1.1. General Information**

Turas Counselling Services Company Limited by Guarantee is a private company limited by guarantee, registered in the Republic of Ireland. The registered office is Security House, 59 Clanbrassil Street, Dundalk, Co.Louth.

The significant accounting policies adopted by the Company and applied consistently in the preparation of these financial statements are set out below.

**1.2. Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**1.3. Income & Expenditure**

Income represents total project funding received in the period together with proceeds from other benevolent sources. Surplus funds or fundraising received at year end from projects as surplus are treated as either restricted to that activity or unrestricted where the board have control over future expenditure. Where funds received for a particular project/programme which has not yet commenced at year end, such funds will continue to be treated as a liability at the year end.

**Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Income & Expenditure Account on a basis designed to reflect the use of the resource.

**1.4. Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 22271. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

**1.5. Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less.

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

..... continued

**1.6. Trade and Other Debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

**1.7. Trade and Other Creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**2. Critical Accounting Judgements and Estimates**

No significant judgements have had to be made by the management in preparing these financial statements.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The directors do not consider that there are any key assumptions and other sources of estimation uncertainty that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



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

..... continued

**3. Income**

	Year ending 2022 €	Year ending 2021 €
NERDATF funding	219,941	219,000
HSE - Community Alcohol Detox (CAD)	160,000	160,000
Pay Restoration	10,653	34,423
Louth County Council (LCC) - Creative Ireland	1,813	3,000
Surplus from fundraising	15,468	12,114
Health Inflation Fund	13,265	-
Other Income	31,652	13,600
	<u>452,792</u>	<u>442,137</u>

**NE-RDATF/HSE Funding**

Turas Counselling Services CLG received €239,000 in 2022 from the Health Service Executive (HSE) in respect of the North East Regional Drugs Task Force programme. The funds were awarded for the purpose of transformational recovery programmes with counselling and other activities and are restricted to the activity as set out in the service level agreement with the HSE. At 31st December 2022, there is deferred spend of €19,060 being carried by the company.

**Community Alcohol Detox**

Turas Counselling Services CLG received €160,000 in 2022 from the Health Service Executive (HSE) in respect of the Community Alcohol Detox programme. The funds were awarded for the purpose of delivering a community based alcohol detox programme and are restricted to the activity as set out in the service level agreement with the HSE. At 31st December 2022, there is no deferred/advance spend being carried by the company.

**Pay Restoration**

Turas Counselling Services CLG received Pay Restoration funding as part of a national pay restoration deal in relation to Section 39 organisations. This money was administered separate to our core funding and the amount recognised in 2022 relates to deferred spend carried forward from the 2021 financial year.

**Louth County Council - Creative Ireland**

Turas Counselling Services CLG received €3,000 from Louth County Council. At 31st December 2022, there is deferred spend of €1,187 being carried by the company.

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

..... continued

**Health Inflation Fund**

At Budget 2023, the Minister for Public Expenditure and Reform announced funding to assist various sectors with costs related to energy inflation, including targeted funding to a range of Health funded bodies including nursing homes, hospices and Section 39 organisations. Turas Counselling Services CLG received a once off payment of €13,265, in recognition of the cost increases incurred over the course of 2022, and the impact of these on the cost of delivering the services under the relevant agreement with the Health Service Executive. At 31 December 2022, this has been included as advanced spend by the company.

**Other Income and Surplus from fundraising**

During the year, Turas Counselling Services CLG received contributions for other costs from multiple benefactors. At 31st December 2022, there is deferred spend of €7,671 being carried by the company.

This organisation is funded over 50% from Exchequer Funding.

<b>4. Operating Surplus</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Operating surplus is stated after charging:		
Auditors' remuneration	2,753	2,500

**5. Taxation**

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

The company has remained compliant with Circular 44/2006 - Tax Clearance Procedures for grants, subsidies and similar type payments throughout the year. The company has an up to date and valid TCAN with the Revenue Commissioners.

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

..... continued

**6. Employees**

The average monthly numbers of employees during the year were:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Administrative	3	3
Support Staff	5	5
Nurse	1	1
Facilitators	1	-
	<u>10</u>	<u>9</u>

**Employment Costs**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Wages and Salaries	305,038	302,854
Social Welfare Costs	33,087	33,424
	<u>338,125</u>	<u>336,278</u>

**6.1. Directors' Emoluments**

There were no Directors' emoluments for the year.

**7. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Amounts falling due within one year:		
Prepayments and Accrued Income	<u>13,265</u>	<u>3,100</u>

**8. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Trade creditors	(201)	7,571
Corporation tax	5	5
Other Taxes and Social Welfare Costs	2,803	6,074
Accruals	<u>40,389</u>	<u>28,767</u>
	<u>42,996</u>	<u>42,417</u>

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
**(A Company Limited by Guarantee not having a Share Capital)**

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

..... continued

**9. Appropriations of income and expenditure account**

	<b>General Funds €</b>	<b>Total €</b>
At 1st January 2022	42,898	42,898
Surplus for the financial year	1,251	1,251
At 31st December 2022	<u>44,149</u>	<u>44,149</u>

**10. Reconciliation of Movements in Accumulated Funds**

	<b>2022 €</b>	<b>2021 €</b>
Profit for the year	1,251	11,990
Accumulated funds brought forward	42,898	30,908
Accumulated Funds Carried Forward	<u>44,149</u>	<u>42,898</u>

**11. Analysis of Changes in Net Funds**

	<b>Opening Balance €</b>	<b>Cash Flows €</b>	<b>Closing Balance €</b>
Cash at bank and in hand	<u>82,215</u>	<u>(8,335)</u>	<u>73,880</u>

**12. Limited By Guarantee**

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

**13. Controlling Parties**

The company is under the control of 'The Board of Management'.

**14. Comparatives**

Comparatives have been restated where necessary.

**15. Post Balance Sheet Events**

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

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
**(A Company Limited by Guarantee not having a Share Capital)**

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

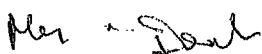
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**16. Disclosure of Grants Received in accordance with the Department of Public Expenditure & Reform (Circular 13/2014 Compliance)**

In accordance with Circular 13/2014, 'Management of and Accountability for Grants from Exchequer Funds', issued by the Department of Public Expenditure and Reform we are required to disclose certain details in our financial statements. Details of the grants received from Government Funding in the financial year are set out in Note 3.

**17. Approval of Financial Statements**

The financial statements were approved by the Board on 25th May 2023.

  
\_\_\_\_\_  
**Mary McDonald**  
Director

  
\_\_\_\_\_  
**Peter McKeivitt**  
Director

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
**(A Company Limited by Guarantee not having a Share Capital)**

**SUPPLEMENTARY INFORMATION**  
**FOR MANAGEMENT PURPOSES ONLY**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**TURAS COUNSELLING SERVICES COMPANY LIMITED BY GUARANTEE**  
**(A Company Limited by Guarantee not having a Share Capital)**

**SUPPLEMENTARY MANAGEMENT INFORMATION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR YEAR ENDED 31ST DECEMBER 2022**

	2022	2021
	€	€
<b><u>Income</u></b>		
NERDATF Funding	219,941	219,000
Fundraising Surplus	15,468	12,114
Pay restoration	10,653	34,423
Hse Community Alcohol Detox (Cad)	160,000	160,000
LCC Creative Ireland	1,813	3,000
Grant Income	31,652	13,600
Health Inflation Fund	13,265	-
	<u>452,792</u>	<u>442,137</u>
<b><u>Expenditure</u></b>		
Administrative Wages	102,277	89,990
Outreach Support - CAD	98,874	78,527
Counselling Services	53,210	55,145
Facilitator	50,677	79,192
ER PRSI	33,087	33,424
Rates	232	350
Rent Payable	27,125	19,550
Training	4,983	4,148
Insurance	2,874	4,865
Supervision	3,680	4,130
Light & Heat	5,024	3,632
Travelling Expenses	3,488	514
Repairs & Maintenance	3,452	4,844
Sessional Counselling and GP	9,575	9,375
Advertising	2,483	-
Stationery	2,652	2,343
Telephone & Computer costs	14,155	9,169
Bank & Credit Card Charges	315	355
Audit	2,753	2,500
Workshop & Activities	22,348	2,073
Canteen	1,295	305
General Expenses	6,438	2,093
Future Expenditure	-	21,154
Subscriptions	544	2,469
	(451,541)	(430,147)
<b>(Loss) / Surplus for the year</b>	<b>1,251</b>	<b>11,990</b>
Accumulated fund brought forward	42,898	30,908
<b>Accumulated Fund Carried Forward</b>	<b>44,149</b>	<b>42,898</b>

