



(A company not having a share capital and limited by guarantee)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prepared by:
Candor Chartered Accountants Limited
Chartered Accountants and Statutory Audit Firm
Harris House
IDA Business Park
Tuam Road
Galway

FORUM CONNEMARA CLG

LEGAL AND ADMINISTRATIVE INFORMATION

Non-executive directors	Mary Kirby Thomas Welby (Jnr) Terry Keenan Seamus Walsh Kevin Heanue Eileen Mannion Sean Heanue Brendan Joyce Gráinne O'Byrne Mairead Ní Fhatharta Eamonn Nee Carmel Laffey Jean Mullan Liam Gavin Niall Walsh Siobhan Bennett Stephen O'Callaghan Tim Pickering	(Appointed 8 September 2022) (Appointed 8 September 2022) (Appointed 8 September 2022)
Secretary	Mary Gannon	
Financial Administrator	Melissa Wallace	
Chief Executive	Karen Mannion	
Charity number	20024925	
Revenue charity number	CHY 9925	
Company number	160282	
Registered office	Ellis Hall Letterfrack Co. Galway H91 CD45	

FORUM CONNEMARA CLG

LEGAL AND ADMINISTRATIVE INFORMATION

Auditors	Candor Chartered Accountants Limited Chartered Accountants and Statutory Audit Firm Harris House IDA Business Park Tuam Road Galway
Bankers	Bank of Ireland Main Street Clifden Co. Galway
Solicitors	D. M. O'Connor & Co. Solicitors Cross Street Lower Galway
HR and Training Consultant	Deirdre Mc Kiernan Curraghmore Kiltoom Athlone Co. Roscommon

FORUM CONNEMARA CLG

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FORUM CONNEMARA CLG

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Welcome to the 2023 AGM of Forum Connemara CLG. I would like first of all to welcome our new Board members Siobhan Bennett, Stephen O'Callaghan and Tim Pickering and to say thank you to Catherine Keogh and Michael Cloherty for their commitment to Forum over the last number of years.

FORUM staff continue to deliver several programmes within our area, the Rural Development Programme (LEADER), the Youth & Adolescent Support Programme with funding from the GRETB under the UBU Programme and TUSLA, the Rural Recreational Programme, the Rural Social Scheme (RSS) and Labour activation programmes TÚS, Job Initiative, and Community Employment, NW Connemara Locally Led Scheme (EIP), the EIP Health and Safety Programme, the Want to Work Programme, a Social Care Programme funded by the HSE and the Café under Community Services programme. We have had support from other funders to meet the needs of our client base including Galway County Council, Community Foundation of Ireland, and GRD.

I would like to thank Karen and all the staff for their commitment to FORUM and particularly how they adapted to provide support services to Ukrainian people living in the area, despite not having the resources of a SICAP Programme.

During 2022, the organisation completed a strategic review and programme evaluation with assistance from Kate Burns. With a number of key staff, we are developing a methodology towards greater community involvement in the organisation and a more efficient way of communicating with our communities.

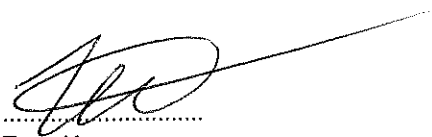
FORUM are actively engaged in implementing strategies and looking at new programme opportunities that address the needs and requirements of our community.

The current LEADER programme will finish in 2023, and a new Local Development Strategy is required for the next programme to 2029. The SICAP Programme will be out for tender in 2023, and hopefully the LCDC will have a lot for Connemara. The new Ability Programme will also be out for tender in 2023. It is vital for the ongoing viability of Forum that we succeed in these applications.

While the overall situation is positive at present we are now heading into a year where a lot of work and energy will be required in preparing the LDS for the new Leader programme SICAP and Ability.

We continue to engage in discussions with Eircom on the building in Clifden and they have agreed to enter a lease on the property. This I'm hopeful will provide modern office space for our staff.

I would like to thank the evaluation committee for their excellent work and to thank the board for their efforts on behalf of the company.



Terry Keenan
Chair

Date: 12/09/2023

FORUM CONNEMARA CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Strategic Vision

'FORUM Connemara CLG will help north west Connemara to realise its full potential, providing opportunities for all to grow and participate in the economic, social and civic life of the region and use its unique strengths and attributes to develop the local economy, ensure a 'living landscape' with a strong and inclusive community.'

Fís Straitéiseach

'Aithníodh Conamara na féidireachtaí atá aici, chun deiseanna a sholáthar do chách a bheith páirteach i saol eacnamaíocht, sóisialta agus sibhialta an réigiún agus leas a bhaint as na láidreachtaí agus a chuid tréithe eisceachtúil chun eacnamaíocht áitiúil a fhorbairt agus 'tírdheach beo' a chinntiú le pobal bríomhar chuimsitheach.'

Objectives

The main object for which the Company is established is to promote, support, assist and engage in:

- (a) social development
- (b) enterprise development to facilitate rural and urban regeneration
- (c) community development and
- (d) equality, designed to benefit and promote the welfare of local communities or to deal with the causes and consequences of social, economic and cultural disadvantage of poverty.

Subsidiary Objects:

FORUM Connemara CLG has the following subsidiary objects:

- To promote social inclusion through community initiatives and through inputting as required in policy formation at the local and national levels
- To promote economic development and to increase employment and enterprise through the provision of training and to input as required into policy formation at the local and national levels
- To promote wider participation in voluntary activity and to promote the networking of community and voluntary organisations
- To provide local community rural development and or local community urban development through community initiatives for social, economic and cultural renewal
- To provide support through initiatives involving the allocation of grant monies
- To have regard to the strategic objectives as set out in the National Rural Development Programme and such other extending or replacing programmes as may from time to time be adopted by the Government of Ireland
- To work as a non-exclusive development agency in conjunction and liaison with State Agencies, structure and local authorities in seeking to achieve its objectives
- To adopt a cohesive approach with other national and local agencies to ensure an integrated approach to service delivery at local level
- To support the development of resource-based activities including enterprise, marine, and natural resources, inland waterways, tourism, agriculture, and forestry
- To promote equality of opportunity in the assessment of applications for aid
- To promote, support and engage in support of the development of infrastructure

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and Activities

Operational ethos

Since its inception in 1989, FORUM Connemara CLG has operated as a rural development organisation firmly based on utilising community development principles to tackle social exclusion and disadvantage. FORUM Connemara is a local development company and a registered charity delivering programmes and actions in Connemara, Co. Galway.

The catchment area covered by the FORUM partnership faces many challenges and opportunities in terms of realising sustainable development objectives over the coming years. Much of the territory is structurally weak, with poor connectivity, a low level of demographic vitality and a narrow economic base. Structural weaknesses are most profound in the north, west and centre of the territory, where there is a high level of dependence on small-scale farming/fishing and seasonal employment.

FORUM is essentially a hub around which community activity is organised or enabled in the project area. The Board of FORUM has strong community, business and statutory representation and staff who have expertise and experience in working with voluntary groups, disadvantaged individuals, and business promoters to identify needs, mobilise responses, evaluate progress and assist in further progression. The ethos of the work of FORUM has always been to promote access, openness, equality and participation in the services and programmes provided through the organisation.

From January to December 2022, FORUM staff implemented actions under several programmes i.e. The Rural Development Programme (LEADER), the Adolescent Support Programme, the Rural Recreational Programme, the Rural Social Scheme (RSS) and Labour activation programmes Tús, Job Initiative, and Community Employment, NW Connemara Locally Led Scheme (EIP), EIP Health and Safety, the Want to Work Programme and a social care programme funded by the HSE.

Achievements and performance

FORUM Connemara CLG has ensured that our funding was used for our beneficiaries. The FORUM AGM was held on 8th September 2022 and returns were made to the Companies Registration Office. Six new staff were appointed in 2022 in the programme areas of CE, EIP, Youth, and Café.

Rural Development Programme 2014-2021 (LEADER) & LEADER Transitional Programme

Programme Aims:

The administration of the Rural Development Programme 2014-2021 & LEADER Transitional Programme - the overall programme aim is to "promoting social inclusion, poverty reduction and economic development in rural areas".

During this operational period of activity, the aims were:

- The delivery of the Rural Development Programme 2014-2021 & the LEADER Transitional Programme in the operational area.
- To animate and communicate the programme to individuals and community groups.
- To communicate with all those that had shown a general expression of interest in the programme.
- Report to Pobal, the Department, Commission and others as required on the evaluation of the programme its outputs, outcomes, and impacts.
- To commit allocated programme funding in line with Departmental and EU Regulations.
- To ensure efficient and effective drawdown and completion of the programme.

Target Groups:

Small businesses, start up businesses, community groups and individuals.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Some actions taken in 2022:

The following list is an example of 10 of the groups who were allocated LEADER Funding in 2022:

No.	Project Name	Location	Offer Sent	LEADER €	Promoter
1	Scoping Study on Rhododendron	Letterfrack	05/01/2022	€20,664.00	FORUM Connemara
2	On Air Playout Systems	Letterfrack	10/05/2022	€9,442.50	Connemara Community Radio
3	Limelight Studios	Moyard	09/06/2023	€48,562.02	Barry Ryan
4	Rothar Inis Meain	Inish Meain	16/06/2022	€14,657.74	A&S Concannon
5	EURI - Nuálaiochtaí Miotal Teo	Inverin	28/06/2022	€66,282.87	Nuálaiochtaí Miotal Teo
6	Training for Ceantar na Oilean graveyards	Lettermullen	05/07/2022	€20,813.72	Comhar Chuigéal (Leitir Mealláin) Teo
7	Marine Survey & Utility Vessel	Spiddal	26/09/2022	€29,731.50	Boluisce MC Services
8	RIBS	Spiddal	04/10/2022	€42,000.00	Cumann Seoltóireacht an Spidéal
9	EURI - Calendar Coffee	Oughterard	04/10/2022	€51,337.50	Caife Féilire Teo
10	EURI - Books @One - the Yard	Letterfrack	06/12/2022	€15,997.50	Books at One

FORUM Connemara's Board allocated all RDP14-20 (LEADER) & Transitional LEADER Programme funds by end of November 2022.

North Connemara Locally Led Agri- Environmental Scheme (EIP)

Programme Aims:

The North Connemara Locally led Agri-Environmental Scheme is centred around a bottom-up approach, bringing together local farmers and the community, to tackle the decline of the economic and social viability of farming in the environmentally important area of the Twelve Bens and Maamturks SAC areas. The programme aims to work with the project participants, and the wider community in Connemara to improve protect and enhance the biodiversity on and around the two special areas of conservation the Twelve Bens and Maamturk mountain ranges. This programme ended 31st March 2023.

Target Group:

Project participants, the wider agriculture and non-agriculture community, the educational institutes in and around the project area. The national agricultural and ecological community. International community and any other individuals, companies, or organisations.

Some actions taken in 2022:

These payments were related to the Blackface sheep initiative, habitat survey and habitat improvement plans. Farmers were contacted in relation to their work which included fencing, flock management and the increase of pollinators on the farm. Inspections were carried out to ensure works were carried out correctly. The payment amounts were then sent to the financial administrator for payments to be made.

Beneficiaries:

- 105 farmers participated in the scheme.
- Payments for 2022 were made in January 2023. Over €490,000 was paid to farmers who carried out conservation and improvement actions on their farm land.
- In the 3 years the project operated, from 2019 to 2023, €781,000 in payments were made to participants.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

FORUM Connemara Farm Health & Safety (FÓRAM Chonamara Sláinte & Sábhálteacht Feirme)

Programme Aims:

The FORUM Connemara Farm Health & Safety initiative aims to promote and enhance on-farm health and safety as well as farmers mental health at a local level on farms across Northwest Connemara.

Target Group:

Project participants, the wider agriculture and non-agriculture community, the educational institutes in and around the project area. The national agricultural and ecological community. International community and any other individuals, companies, or organisations.

Some actions taken in 2022:

The following 6 actions were being delivered by team (the pilot scheme was due to finish on 31st Dec 2022 but were granted an extension until June 2023).

- A Specially tailored Connemara Farming Health & Safety (CF-HANDS) Training Programme.
- An 8-week pilot Farming Health, Safety and Wellbeing Radio show to also include a Social Media campaign with podcasts.
- Public presence at marts and shows to host Health, Safety & Wellbeing stalls providing information & advocacy.
- Schools Liaison regarding Farming Health, Safety & Wellbeing.
- Creation of Connemara Farming H&S packs to include first aid kits and safety signage as well as checklists and safety plan templates.
- Highlight and pilot new innovations and new technology to help the Connemara farmer farm safer.

Beneficiaries:

- 45 farmers participated in the scheme.
- 159 farmers Signed up for training-based scheme.
- 157 farmers Completed Risk Assessments.

Want to Work!Aq Iarraidh Oibre:

Following the finish of the Ability Programme in August 2021, FORUM was successful in a Dormant Accounts Funded grant application "Measure to Support the Employment of People with Disabilities". This programme ends on 31st December 2023.

Programme Aims:

The 'Want to Work' programme aims to work with people with disability and mental health conditions to improve their chances of gaining employment and increase their employment/ education, training, and volunteering opportunities.

Target Group:

The target group for the Want to Work programme is people with disabilities, aged 18+ years, that are living in Connemara. Participants need to have reached an education level of NFQ Level 3 or higher, to take full advantage of the supports offered from the programme.

Within this cohort, the programme will seek to engage with a wide range of disability types, such as: physical or sensory disabilities, mental health conditions, hidden disabilities, intellectual disabilities, acquired disabilities and people on the autistic spectrum.

Some actions taken in 2022:

- Team formed, focused on framework and policies.
- Referral Process and Application Materials including EOI, application, and consent forms.
- Media & communications strategy formulated, promotional materials developed and programme launch set for Jan 2022.
- Targeted at students who have attained QQI Level 3 education.
- Elements from Ability programme reviewed and integrated - Integration of "World of Work" Programme.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

- Communication initiated with local employers for work experience.
- Structure developed: coaching agreements, meeting plans, assessment tools.
- Agreements with local social enterprises for work experience placement.

List the Beneficiaries (direct and indirect):

11 Participants
11 Families
1 Disability Service
3 Local Social Enterprises

Youth Service - Adolescent Support Programme

Programme Aims:

The FORUM Youth and Adolescent Support Project is a FORUM initiative, in partnership with TUSLA and the GRETB new funding stream entitled UBU 'Your Place Your Space' under the Department of Children, Equality, Disability, Integration and Youth. The project works with young people in primary and post-primary school buildings and community centres. In addition, youth workers of the project work with young people on an individual basis. The project also provides support to parent's groups and other groups working with young people.

Target:

The project aims to put in place a youth service provision for young people between the ages of seven and twenty four years in Northwest Connemara.

Some actions taken in 2022:

The youth programme engages in various activities, including:

- Implementing the Service Delivery Plan for Tusla and UBU (GRETB).
- Arranging 'After Schools Activity Programmes' within local national schools, incorporating personal development and intergenerational projects involving Clifden Community School students
- Overseeing the Clifden Youth Café and two Letterfrack Youth Cafes on a weekly basis
- Providing assistance to families referred by the Social Work & Psychology depts, Connemara Family Support Services, Home School Liaison Officers, and through self-referral.
- Executing the National Quality Standards Framework (NQS), with a focus on youth-oriented principles, qualitative results, and enabling effective monitoring and evaluation.
- Concluding applications for funding to sustain the youth initiative.
- Collaborating with the Galway & Roscommon Music Generation project, offering subsidised music instruction for ages 6-18.
- Partnering with educational institutions like Aquinas College and NUI Galway to engage Work Experience Students.
- Working in partnership with other organisations such as the Educational Welfare Board, North and West School Completion Programme, Youth Work Galway Ireland counseling services, and Schools Completion Programme.
- Attending Connemara Services Network forum meetings and supporting Planet Youth.
- Supporting families through various channels, linking with services based on referrals.
- Operating a food-cloud service, arranging food parcels for those facing financial difficulties.
- Organizing a 13+ Summer Camp Adventure Programme and four outdoor 7+ Summer Camps.
- Collaborating with the Comhairle na nÓg group and facilitating Lego, Stem, gardening, and art projects.

Beneficiaries:

1,622 young people

Rural Recreation Programme

Programme Aims:

The primary objective is to foster and advance rural recreation in County Galway, encompassing the administration of the Walks Scheme and the Mountain Access Project (MAP). This delivered in partnership with the Dept Rural & Community Development, Fáilte Ireland, Coillte, Galway County Council, Urdas na Gaeltachta, National Trails Office, and Sport Ireland.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Walks Scheme is designed to ensure the continued maintenance and accessibility of National Way Marked Ways and prioritized walks, spanning both public and private lands. Participants in this scheme are committed to enhancing and preserving these trails. The focus extends to elevating and sustaining walks and trails within Co Galway, while concurrently promoting fresh pathways and opportunities for rural recreation. This initiative serves to benefit landowners, farmers, and individuals seeking recreational activities. It encompasses trails like the Western Way, Slí Chonamara, and the Hymany Way. Additionally, three new walks, namely Seanbothar, Luibin Mhaghrois, and Luibin Garumna (extension), have been accepted and will significantly contribute to the 2023 work plan.

The Mountain Access Scheme aims to establish a pilot programme of best practice standards that can serve as a model for replication in other areas. Its goal is to strike a harmonious equilibrium between both landowners and recreational enthusiasts. Binn Shléibhe in Clonbur has been selected as the initial site for this pioneering mountain access endeavor.

Target Groups:

Landowners, farmers, recreational users, tourism providers and the public.

Some actions taken in 2022:

- FORUM Connemara's Rural Recreation Officer (RRO) has collaborated with multiple groups across the county, including Comhairle Ceantar na nOileán and Comhar Chuigéal Leitir Mealláin, Aughrim Community Group, Roundstone Community Council, Forbairt Chonamara Lair and Conamara Walking Trails. The RRO also engaged with other applicants from the ORIS program within the county.
- Assistance was provided for various ORIS grant applications, including a comprehensive submission for repair, upgrade, and strategic trail development encompassing Cappahoosh trail, Western Way Bridges, EuroVelo, and Derroura Cycle trails. This application was a joint effort involving Galway County Council, Coillte, Forbairt Chonamara Láir, and FORUM Connemara CLG.
- Additionally, efforts were directed toward devising future plans for the Western Way over the next five years, submitted to the Department, and endorsed by local farmers to ensure trail continuity. Application for funding was made under the Small Grants scheme to address repairs on the Western Way and Luibin Garumna and the Hymany Way.
- Collaboration with the Department of Rural and Community Development extended to a Safety Leaflet project sponsored by Mountaineering Ireland. Continuous trail monitoring was undertaken.
- The RRO's involvement persisted in assisting community groups and private landowners interested in recreational projects or requiring clarifications about access and liability. Notable examples include Cloosh Valley Windfarm Park & SSE, Galway County Heritage Forum, Fáilte Ireland Connemara Visitor Experience Plan, Cóstá Gaelach Conamara, The Atlantic Waterfall Trail in Letterfrack, Kilchreest, Sliabh Aughty's, Kilconly Tuam and Glenamaddy
- Furthermore, a walking brochure for Connemara and the Aran Islands was complete and is available to the local and visitor alike. This Brochure takes in all registered walks in the Connemara area.

Beneficiaries:

No. of farmers on the Walks schemes: Western Way: 22; Slí Chonamara (Luibin Garumna): 38; Hymany Way: 16.

RSS / TÚS

Programme Aims:

The aim of the programmes is to place eligible participants with not-for-profit organisations doing valuable work within their own community by enhancing their community. The participants avail of the scheme as it provides supplementary income for low-income farmers and fishermen/women. The participants are matched to suitable jobs and will benefit from the experience.

The work undertaken by participants in non-Gaeltacht Connemara can include environmental works such as garden and pitch maintenance, shoreline/ beach litter maintenance; refurbishment of community buildings to include painting and decorating; administration of community organisations; community radio; history and heritage research projects; care of elderly and vulnerable including meals on wheels delivery and Foodcloud services. Involvement in the scheme contributes to bolstering participants' self-confidence and self-esteem. The scheme affords rural farmers and fisher people the chance to actively manage their farms/ fishing enterprises, thereby fostering economic, social, and environmental advantages for their community.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Some actions taken in 2022:

- Overseeing the work of 33 participants from the RSS and 23 participants from the TÚS programme in non-Gaeltacht Connemara, which involves scheme administration encompassing collaboration with the Department of Social Protection, conducting participant interviews, providing induction, managing weekly timesheets, conducting reviews, supervising weekly payroll for participant payments, overseeing Pobal One View system in compliance with Pobal standards, managing administrative tasks for departing participants, and monitoring scheme activities and the planning; promotion of the scheme and implementation of participant work schedules. This initiative offers financial assistance to eligible farmers and individuals engaged in the fisheries sector.
- Securing suitable work placements with local community groups so CE participants can contribute their expertise to community and voluntary organizations, benefiting diverse groups including community and sports facilities, schools, heritage organizations, social care projects, environmental initiatives, cultural centers, community housing endeavors, charity shops, festivals, community playgroups, local radio stations, as well as churches and graveyards across the region.
- Delivering Health and Safety inductions and ensuring on-site safety checks to establish a secure work environment. Provision of suitable PPE for participants.
- Arranging Garda vetting as required.
- Organizing training sessions for participants and supervisors, including safe pass, health and safety training, first aid, manual handling, lawnmower and strimming courses, pesticide training, and courses relevant to participants' community work.
- Providing services to community groups, sports facilities, and groups dedicated to caregiving and support for sponsor community groups.
- Collaborating with local agencies and bodies to optimize programme effectiveness and enhance the contributions of FORUM and other community initiatives.

Beneficiaries:

There are 46 community groups registered to be sponsors with RSS / TÚS participants with 23 out of 40 active participants on the TÚS Scheme at year end and 33 out of 36 place active on the RSS scheme at the end of December 2022.

Community Employment (CE Scheme) and Job Initiative (JI)

Programme Aims:

The overall aim of the Community Employment (CE) and Job Initiative (JI) Schemes is to support and coach participants towards gaining skills, competencies and qualifications, in preparation for employment. FORUM works with community/voluntary groups who provide work placements for participants who gain knowledge, training and work experience which assists them to become job ready.

Much like in the case of RSS and TÚS, participants in non-Gaeltacht Connemara are engaged in a variety of activities, including environmental tasks such as garden and pitch upkeep, shoreline/ beach litter maintenance, refurbishing community buildings with painting and decorating, administrative duties within community organizations, contributing to community radio, undertaking history and heritage research projects, and providing care to the elderly and vulnerable, including Meals on Wheels delivery and Foodcloud services. This engagement in the scheme, coupled with the training provided, serves to enhance participants' self-confidence and self-esteem.

Target Group:

- People who are long term unemployed.
- Community groups who are providing social benefit within their community

Some Actions taken in 2022:

- Supervising the engagement of 48 CE participants in non-Gaeltacht Connemara. This oversight involves managing scheme administration, including cooperation with the Department of Social Protection, conducting participant interviews, offering induction, overseeing weekly timesheets, conducting reviews, supervising participant payroll, managing tasks for departing participants, ensuring Welfare Partners compliance, and monitoring scheme activities and work schedules, CE scheme annual application form; promotion of the scheme.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

- Securing suitable placements with local community groups, enabling CE participants to contribute their skills to community and voluntary organizations. These efforts benefit a wide array of groups, encompassing community and sports facilities, schools, heritage organizations, social care projects, environmental initiatives, cultural centers, community housing endeavors, charity shops, festivals, community playgroups, local radio stations, and even churches and graveyards throughout the region.
- Providing comprehensive Health and Safety inductions and guaranteeing on-site safety assessments to establish a secure work environment. Furnishing participants with appropriate Personal Protective Equipment (PPE). Organizing Garda vetting as needed.
- Participant Training: CE and JI participants underwent various training courses in the year including Manual Handling: 40 participants; Fire Safety: 9 participants; First Aid Response: 8 participants; Workplace Safety: 25 participants; ATV Safety: 3 participants; Food Safety/HACCP: 1 participant; Safe Pass: 10 participants; Handheld Pesticide Application: 3 participants (QQI Minor Award Level 5); Media Expression: 1 participant (QQI Minor Award Level 3, in progress); Business Administration: 1 participant (QQI Major Award Level 6, in progress).
- Offering services to community groups, sports facilities, and caregiving and support-oriented sponsor community groups.
- Collaborating with local agencies and entities to optimize program efficacy and enhance the contributions of both FORUM and other community initiatives including successfully publishing the 2023 Youth in Action calendar.
- CE Supervisors undertook training: Manual Handling, Fire Safety, Safe Talk, Safe Pass, First Aid Response, ongoing Level 6 QQI Major Award in Business Administration.

Beneficiaries

There are 18 community groups with CE participants. There are 48 out of 54 active participants on the CE Scheme and 4 on Job Initiative at year end.

Social Care Programme (Wild Goat Café, Meals on Wheels, Foodcloud, Laundry)

FORUM receives funding from the HSE (Section 39) to support isolated and vulnerable older people, family carers, people with disabilities and other vulnerable groups. A Meals on Wheels service operates from FORUM's Wild Goat Café Community Café with delivery by the job activation scheme workers (RSS, Tús, CE, JI) with circa 130 meals per week being distributed. The Café staffing (4.5 FTEs) is supported by the Community Services Programme funded by the Dept of Rural and Community Development. Security products, laundry services, social activities, dance and medication workshops, lunch clubs and transport are also delivered in conjunction with Ballinakill Active Age Club (BAAC). FORUM supports activities at Clifden Day hospital and provides day respite breaks. FORUM supports fourteen community & voluntary groups under the Social Care Programme representing 600 older people.

FORUM also delivers a Foodcloud programme where food parcels are organised for people experiencing financial difficulty. Between 50 and 80 food parcels are distributed every week. The food comes from the Foodcloud hub which works with supermarkets to redistribute food that is not being purchased to avoid food waste. They also work in conjunction with the Dept of Social Protection and the EU FEAD programme to provide additional ambient foodstuffs to participants on the programme.

FORUM also supports family carers by providing respite and signposting of information. There are two carers' groups in the territory - Clifden and Oughterard. Because of our work in this area, FORUM applied for substantial funding from Creative Ireland through Galway County Council with support from Carers Dept of the HSE West for 83 family carers to attend art and craft classes in winter 2022 to support them in their caring role. FORUM also delivered a programme to support family carers into employment and training which ceased on 30th June 2022.

Other activities:

Community Fund – Galway Wind Park

FORUM assessed the Galway Wind Park scholarship application forms for the 2022 round. The scholarships are 50% of the college fees or €1,500 over 3 years = €4,500. €18,000 was allocated to students in 2022.

Response to Ukrainian Refugee Crisis

FORUM is a member of Galway County Council's Ukrainian Response Forum and actively engaged with Galway County Council and other organisations to provide support services to Ukrainian people living in Northwest Connemara. FORUM have delivered a number of actions despite not delivering the SICAP Programme including community integration events and art and craft integration classes with local people.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves:

FORUM Connemara CLG has a responsibility to ensure that it uses the funds and resources it receives for its charitable purpose of the prevention or relief of poverty or economic hardship. There are uncertainties around most sources of funding and FORUM Connemara CLG must plan its use of these funds and resources to ensure the continuity and sustainability of the services it provides. To this end, FORUM Connemara CLG has a reserves policy in place and will work towards the target of holding ten weeks of operating costs in reserve.

FORUM Connemara CLG has put in place an investment strategy that sets out clearly how it plans to make the best use of any available reserve funds in a low risk environment in line with its charitable purposes.

Strategic planning:

During 2022, the organisation completed a strategic review and programme evaluation.

Future developments

Aligned with the aims outlined in its constitution, FORUM Connemara CLG remains committed to implementing strategies and seeking programme opportunities that address the challenges of rural decline and peripheral status in Connemara. FORUM will continue to support community and voluntary organisations, charities, and social enterprises to maintain a crucial function in assisting individuals, groups and organisations who reside in Connemara in facing challenges and social exclusion.

Considering FORUM Connemara's aspiration to expand its programmes, provide suitable accommodation for its service users and staff, and enhance its organisational presence, research efforts have been initiated to find suitable local premises. While a fitting space in Letterfrack has not been secured, productive discussions with Eircom Exchange, Clifden, Eircom have agreed to enter a lease on the property, pending FORUM's capacity to renovate it to contemporary office norms. FORUM aims to secure funding for the renovation process and aims to relocate to these premises by the latter part of 2023.

FORUM will continue to assist beneficiaries to utilise programmes in an integrated fashion i.e., that beneficiaries benefit from a 'whole' of company service e.g., young people can benefit from the services of the Adolescent Support Programme and the Ability Programme; a walks scheme beneficiary under RRO may avail of assistance under the LEADER programme for an agri-tourism enterprise project.

The conclusion of the current round of LEADER funding by late 2023, necessitates the formulation of a new Local Development Strategy for inclusion in a bid submission. Additionally, the SICAP Programme, previously administered by FORUM, is set to be tendered in mid-2023, and FORUM intends to submit an application for its implementation. Furthermore, there are plans to compete for a project resembling the Ability initiative, funded by ESF+, which will also undergo a tendering process.

Volunteers

FORUM Connemara CLG is committed to promoting and supporting volunteering in its operational area. Volunteering is any activity that involves spending time unpaid; doing something that aims to benefit the community and the environment.

Volunteer involvement is essential to FORUM Connemara CLG and is also essential that the company presents a model of good practice in volunteer management. FORUM Connemara regards volunteers as a valuable resource towards the strategic development of FORUM Connemara and wish to encourage volunteers to get involved at all levels of the organisation and within all appropriate activities. All members of the Board of Directors volunteer their experience, expertise and time to the benefit of FORUM Connemara CLG and its continued development.

Relationships with charities and other bodies

FORUM Connemara delivers programmes and projects on behalf of the Irish Government, philanthropic organisations, and other agencies. The members of the FORUM Board of Directors represent the community and voluntary sector, statutory organisations including Teagasc, Udaras na Gaeltachta, the Galway Roscommon Education and Training Board (GRETB), Galway County Council, SIPTU, IFA, INHFA, and the environmental sector. FORUM Connemara is a member of the Irish Local Development Network (ILDN) which is the representative group for local development companies in Ireland. It is also a member of the European Anti-Poverty Network (EAPN) who are working to put the eradication of poverty at the top of the EU and Irish agenda through information, training, advocacy, and networking.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Health and safety

The organisation has a policy to ensure the health and welfare of its stakeholders and employees by maintaining a safe place and systems in which to work. This policy is based on the requirements of the Safety, Health and Welfare at Work Act 2005. A revised Health & Safety Policy was adopted in 2021 to include Covid-19 risks.

Principal risks and uncertainties

The directors have ultimate responsibility for managing risk and are aware of the risks associated with the operating activities of the organisation. The directors review the risks on an ongoing basis and are satisfied those 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, reputational and external risks.

The charity mitigates these risks as follows:

The charity continually monitors the level of activity against its budgeted targets and projections. The charity has a policy of maintaining adequate cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities.

The charity closely monitors emerging changes to regulations and legislation on an on-going basis. It is compliant with the following standards:

- The Governance Code, a code of practice for good governance of charities in Ireland
- Financial Reporting Standard (FRS102) and the Charities Statement of Recommended Practice (Charities SORP FRS102)
- The Statement of Guiding Principles for Fundraising
- The Charities Institute Triple Lock
- The Charities Regulator Governance Code

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 grants from statutory agencies and on fundraised income. Financial information is subject to detailed review at board level allowing for continuous monitoring of the charity's operations and financial status.

Operational risk

FORUM Connemara CLG uses community development principles to tackle social exclusion and disadvantage in the Connemara region. FORUM Connemara will continually monitor operations to mitigate against operational risk.

Compliance risk

FORUM Connemara CLG complies with a range of legislation and regulation. Non-compliance could incur penalties and result in reputational damage. FORUM Connemara CLG has signed up to the governance codes relating to the voluntary and community sector. The policies, 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 and external risks

FORUM Connemara CLG delivers services to the people of Connemara on behalf of government depts, philanthropic organisations and other agencies and relies on the support and trust of those organisation and the wider community. Damage to FORUM Connemara CLG's reputation would impact on that support.

External risks include the impact of the loss of funding streams. FORUM Connemara CLG consults and strategies to mitigate the impact of this risks.

FORUM's complete Risk Register for 2022 is provided as a separate document which will be circulated with the Annual Report 2022.

Commitment to Innovation and Quality

FORUM Connemara CLG is working towards compliance with the National Quality Standards Framework (NQS) in the Adolescent Support programme.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The directors report the following significant financial events during the year:

Overview of Statement of Financial Activities

	2022 €	2021 €
Total income	3,705,968	3,531,044
Total expenditure	(3,671,108)	(3,589,242)
Net operating surplus / (deficit)	34,860	(58,198)

The financial results for the year ended 31 December 2022 are shown in the Statement of Financial Activities on pages 21 to 22.

Reserves and investment strategy

FORUM Connemara CLG has total reserves of €647,703 as at 31 December 2022. These reserves are comprised of:

Unrestricted reserves

The directors believe that the company should hold financial reserves as:

- the company has no endowment funding and is entirely dependent on grants and donor funding which are inevitably subject to fluctuations;
- the company requires protection against, and the ability to continue operating despite, catastrophic or lesser but damaging events.

Unrestricted reserves totalling €195,903 are available for working capital and continuity of services as at 31 December 2022. This represents 1 month of operational costs.

Designated general and revenue reserve

The revenue and general reserve is for the purpose of maintaining and developing the business model of the charity and to fund expenditure approved by the directors. The amount in the reserve is €114,713.

Designated youth reserve

This reserve of €38,505 is for the future development of programmes in youth development and education.

Designated redundancy reserve

This reserve of €111,304 is set aside to cover any possible future redundancy payouts should staff be made redundant.

Capital reserve

€73,985 is in funds designated by the board for future funding of capital expenditure that may be required to support the company's objectives.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

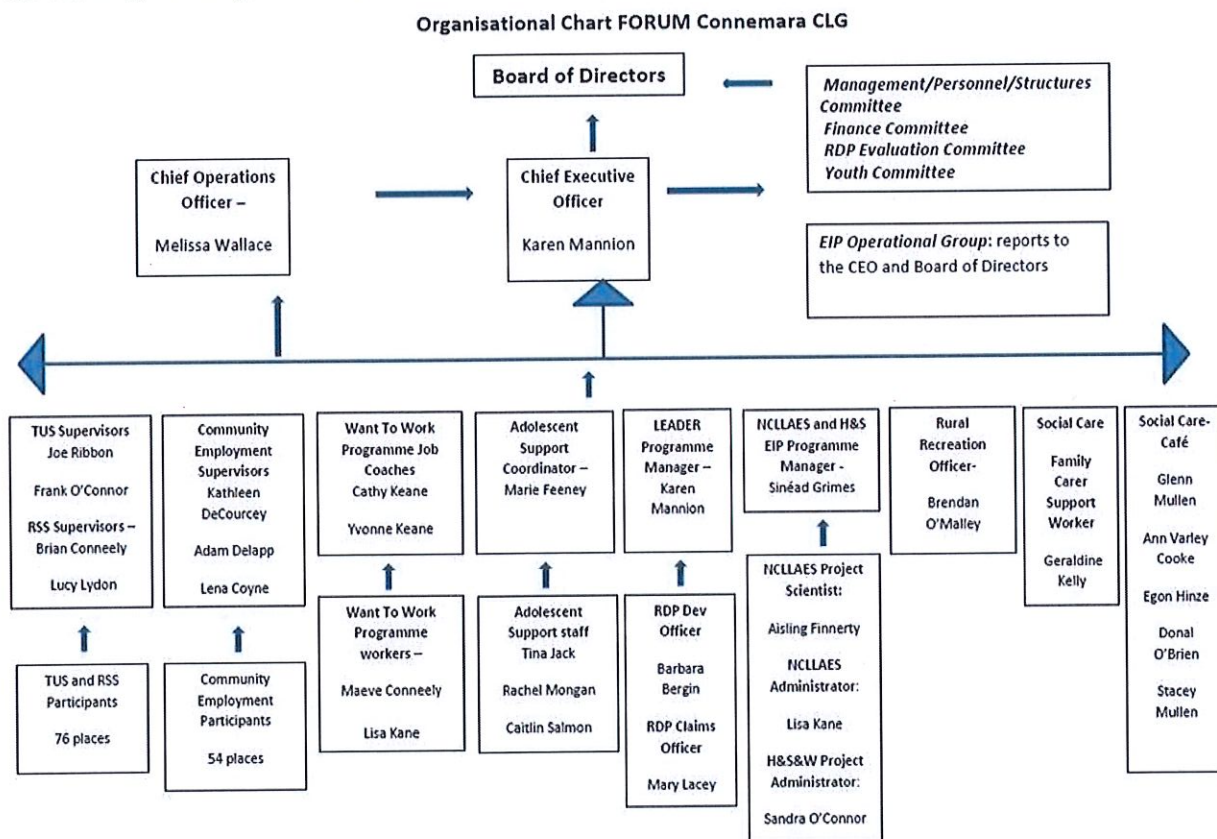
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

FORUM Connemara CLG (FORUM) is one of 49 local development companies, often referred to as a partnership company, covering all geographic areas of the country. FORUM Connemara is comprised of voluntary, community and statutory bodies based in Northwest Connemara, with the objective of putting in place strategies and programmes to tackle the problem of rural decline and peripherality. FORUM Connemara has been in operation for 33 years.

The organisational structure of FORUM is balanced and has the necessary public, private and voluntary representation with no sector being greater than 49%. FORUM has an exemplary track record of managing public funding and delivering national and EU programmes, the veracity of which has been, and will continue to be, exuded by the FORUM approach to development and organisational ethos. This organisational experience extends over the last 33 years with embedded practise of what is currently termed community-led local development, being multi-sectoral, participative, territorially based and cooperative in nature.

The following is the organisational chart for 2022:



FORUM has also demonstrated robust and transparent governance arrangements that have been in place from the inception of the organisation, operating and distributing resources in a fair and equitable manner. FORUM has a dedicated and committed management, administrative and staffing structure in place with the relevant competencies, expertise and experience to ensure the efficient and effective delivery of programmes & projects. FORUM has clear decision-making processes in place including robust financial controls and project selection procedures, historically proven to be of the utmost probity through various independent national and EU level audits and inspections.

The organisation is a registered charity, a company limited by guarantee without a share capital and was incorporated in 1990. The charity trades under the name FORUM Connemara CLG. The objectives of the company are charitable in nature with established charitable status.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 9925 and is registered with the Charities Regulatory Authority.

The charity was established under a constitution which established the objects and powers of the charitable company and is governed under its constitution and managed by a board of directors. All income is applied solely towards the promotion of the charitable objectives of the company.

The financial statements have been prepared in accordance with the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council as modified by the Statement of Recommended Practice 'Accounting and Reporting by Charities', which has replaced previous general accounting practice ('GAAP') used in Ireland and the UK. Charities SORP (FRS 102) is not currently obligatory under the Charities Act, 2009. The Charity Commission for England and Wales is recognised by the UK Accounting Standards Board (ASB) as the appropriate body to issue SORPs for the charity sector in the UK, and the Charities SORP (FRS 102) has therefore been recognised as best practice for financial reporting by charities in Ireland.

The company has a robust financial procedures system that ensures:

- Detailed financial statements are presented to the Board of directors monthly.
- Quarterly meetings of the finance & audit sub-committee.
- Clear and separate systems for the ordering, approval and processing of orders and payments.
- Adherence to public procurement policy (in line with Department and EU regulations).
- Adherence to GDPR.
- Audited accounts are produced annually. FORUM is monitored and inspected by a number of different Government Depts.

The day-to-day management of the charity for the year ended 31 December 2022 was directed by the following key management personnel:

Karen Mannion, Chief Executive Officer
Melissa Wallace, Chief Operations Officer

Details of the external advisors engaged by the charity are listed under legal and administrative information at the beginning of this report.

The charity has a total of 19 non-executive directors drawn from diverse backgrounds who bring to board deliberations their significant life experience, business and decision-making skills achieved in their respective fields.

The members of the FORUM Board of Directors represent community and voluntary sector, statutory organisations, Local Authority and the four pillars – Trade Unions, Farming, Business and Environmental sectors and bring a wide range of knowledge and expertise to the organisation in the area of community / rural development, project management, delivery of social inclusion initiatives and leveraging of match funding. The current members of the Board of FORUM, as well as the CEO and project staff, have experience in the delivery and management of the previous LEADER Programme and have a clear understanding of the mechanisms involved.

The community and voluntary representatives have experience working in their own communities, on a voluntary basis and have in depth knowledge and understanding of local need. The Local Authority representatives, as local councillors, are experienced in working with individuals and community organisations. The trade union, environmental and farming representatives bring specialist expertise of their respective sectors to the Board and operate at both a local and regional level. The varied and wide-ranging experience and knowledge of the constituent members of the Board of FORUM has and will continue to ensure the effective delivery of a wide range of programmes to combat social exclusion, rural decline, and poverty in Connemara.

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Board of Directors

FORUM Connemara CLG has a Board of Directors as set out in the guidelines of our constitution document.

Directors and company secretary

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

Mary Kirby	
Thomas Welby (Jnr)	
Terry Keenan	
Mary Gannon	(Resigned 8 September 2022)
Seamus Walsh	
Kevin Heanue	
Eileen Mannion	
Sean Heanue	
Brendan Joyce	
Gráinne O'Byrne	
Mairead Ní Fhatharta	
Eamonn Nee	
Carmel Laffey	
Jean Mullan	
Catherine Keogh	(Resigned 8 September 2022)
Michael Cloherty	(Resigned 8 September 2022)
Liam Gavin	
Niall Walsh	
Siobhan Bennett	(Appointed 8 September 2022)
Stephen O'Callaghan	(Appointed 8 September 2022)
Tim Pickering	(Appointed 8 September 2022)

The secretary who served during the year was: Mary Gannon

Other than as disclosed in note 23 to these financial statements, there were no contracts in relation to the business of FORUM Connemara CLG in which the directors had any interest, as defined in the Companies Act, 2014.

The Board has several sub-committees in place. They include: a management committee; finance, audit & risk committee, EIP operational group, Adolescent Support Programme advisory committee, LEADER evaluation committee.

Sub-committee	The main purpose of each sub-committee	Frequency of sub-committee meetings
<i>Financial sub-committee</i>	Oversee financial spending and budgets	Quarterly
<i>Management committee</i>	Oversee strategy and direction for FORUM	Monthly
<i>EIP Operational group</i>	Oversee strategy and direction for EIP	Quarterly
<i>Youth committee</i>	Oversee strategy and direction for youth program	Every 6 months
<i>RDP Evaluation committee</i>	Evaluate funding applications	Monthly

FORUM CONNEMARA CLG

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Political donations

The Electoral (Amendment) (Political Funding) Act 2012 requires companies to disclose all political donations to any individual party over €200 in value. The directors confirm no such donations have been made.

Post reporting date events

The NCLLAES EIP Programme ceased on 31st March 2023. The H&S&W EIP programme ceased on 30th June 2023. The Want to Work (DAF) programme ceases on 31st December 2023. Employment contracts for two full-time and four part-time staff on these programmes will cease.

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of necessary policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of adequate resources to the financial function.

The accounting records are held at the company's business premises, Ellis Hall, Letterfrack, Co. Galway, H91 CD45.

Auditors

In accordance with section 383(2) of the Companies Act 2014, Candor Chartered Accountants Limited have indicated their willingness to continue in office as auditors of the company.

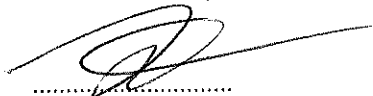
Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

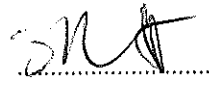
- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that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

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

The directors' report was approved by the Board of Directors.



.....
Terry Keenan
Director



.....
Siobhan Bennett
Director

Date: 13/09/2023.....

FORUM CONNEMARA CLG

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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

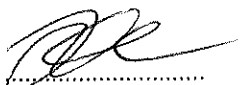
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland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

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

- select suitable accounting policies for the company financial statements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

By order of the Board of Directors



Terry Keenan
Director



Siobhan Bennett
Director

Date:13/09/2023.....

FORUM CONNEMARA CLG

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FORUM CONNEMARA CLG

Opinion

We have audited the financial statements of FORUM Connemara CLG ('the charity') for the year ended 31 December 2022, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102) *Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

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

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 2022 and of its surplus for the 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 modified by the Charities SORP (FRS 102); 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

Other information

The directors are responsible for the other information in the annual report. 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.

FORUM CONNEMARA CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FORUM CONNEMARA CLG

Opinions on other matters prescribed by the Companies Act 2014

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 intend to liquidate the charitable company or to cease operations, or have 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 charity's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards/Standards-Guidance-for-Auditors-in-Ireland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

FORUM CONNEMARA CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FORUM CONNEMARA CLG

Use of our report

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

George Taylor (Statutory Auditor)
for and on behalf of Candor Chartered Accountants Limited



Chartered Accountants
Statutory audit firm

Harris House
IDA Business Park
Tuam Road
Galway

13th September 2023

FORUM CONNEMARA CLG

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

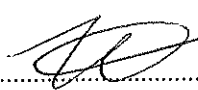
Current financial year

	Notes	Unrestricted funds 2022 €	Restricted funds 2022 €	Designated funds 2022 €	Total 2022 €	Total 2021 €
Income from:						
Donations	3	-	1,983	-	1,983	20,000
Charitable activities	4	6,061	3,656,451	-	3,662,512	3,487,211
Interest	6	10,715	-	-	10,715	-
Other income	7	30,758	-	-	30,758	23,833
Total income		<u>47,534</u>	<u>3,658,434</u>	<u>-</u>	<u>3,705,968</u>	<u>3,531,044</u>
Expenditure on:	5					
Provision of services	9	24,429	3,257,764	-	3,282,193	3,253,439
Support costs	9	20,601	368,314	-	388,915	335,803
Total expenditure		<u>45,030</u>	<u>3,626,078</u>	<u>-</u>	<u>3,671,108</u>	<u>3,589,242</u>
Net movement in funds		2,504	32,356	-	34,860	(58,198)
Fund balances at 1 January 2022		<u>193,399</u>	<u>80,937</u>	<u>338,507</u>	<u>612,843</u>	<u>671,041</u>
Fund balances at 31 December 2022		<u><u>195,903</u></u>	<u><u>113,293</u></u>	<u><u>338,507</u></u>	<u><u>647,703</u></u>	<u><u>612,843</u></u>

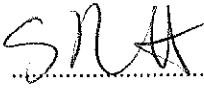
The statement of financial activities includes all gains and losses recognised in the year. There are no other items to be included in the Statement of Comprehensive Income.

Income and net income/(expenditure) arose solely from continuing activities.

The financial statements were approved by the Directors on 13/09/2023


.....
Terry Keenan

Director


.....
Siobhan
Bennett
Director

FORUM CONNEMARA CLG

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

	Notes	Unrestricted funds 2021 €	Restricted funds 2021 €	Designated funds 2021 €	Total 2021 €
<u>Income and endowments from:</u>					
Donations	3	-	20,000	-	20,000
Charitable activities	4	-	3,487,211	-	3,487,211
Other income	7	23,833	-	-	23,833
Total income		23,833	3,507,211	-	3,531,044
<u>Expenditure on:</u>					
Provision of services	5 9	7,568	3,245,871	-	3,253,439
Support costs	9	10,311	325,492	-	335,803
Total expenditure		17,879	3,571,363	-	3,589,242
Gross transfers between funds		(60,456)	64,152	(3,696)	-
Net movement in funds		(54,502)	-	(3,696)	(58,198)
Fund balances at 1 January 2021		247,901	80,937	342,203	671,041
Fund balances at 31 December 2021		193,399	80,937	338,507	612,843

FORUM CONNEMARA CLG

BALANCE SHEET

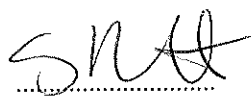
AS AT 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
Fixed assets					
Tangible assets	13		56,738		68,664
Current assets					
Stocks	14	163		-	
Debtors falling due within one year	15	222,084		211,744	
Debtors falling due after one year	15	125,000		150,000	
Cash at bank and in hand		1,111,614		717,788	
		1,458,861		1,079,532	
Creditors: amounts falling due within one year	16	(867,896)		(535,353)	
Net current assets			590,965		544,179
Total assets less current liabilities			647,703		612,843
Capital funds	18				
Designated funds			338,507		338,507
Income funds					
Restricted funds			113,293		80,937
Unrestricted funds			195,903		193,399
			647,703		612,843

The notes on pages 25 to 54 form an integral part of these financial statements.

The financial statements were approved by the Directors on 13/09/2023


.....
Terry Keenan
Director


.....
Siobhan Bennett
Director


FORUM CONNEMARA CLG

STATEMENT OF CASH FLOWS


FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		394,319		(104,816)
Investing activities					
Purchase of tangible fixed assets		(551)		-	
Investment income received		58		-	
Net cash used in investing activities			(493)		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			393,826		(104,816)
Cash and cash equivalents at beginning of year			717,788		822,604
Cash and cash equivalents at end of year			<u>1,111,614</u>		<u>717,788</u>

The financial statements were approved by the Directors on 13/09/2023


.....
Terry Keenan

Director


.....

Siobhan
Bennett
Director

FORUM CONNEMARA CLG

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

1 Accounting policies

FORUM Connemara CLG is a charitable organisation established to promote, support, assist and engage in social development, enterprise development, community development and equality.

Charity information

FORUM Connemara CLG is a company limited by guarantee domiciled and incorporated in Ireland. The company is precluded by its constitution from paying a dividend either as part of normal operations or on distribution of the company's assets in the event of it being wound up. All income must be applied solely towards the charitable objectives of the company.

The registered office and principal place of business is Ellis Hall, Letterfrack, Co. Galway, H91 CD45.

1.1 Reporting period

These financial statements are the company's financial statements for the financial year beginning 01 January 2022 and ending 31 December 2022. The comparative figures relate to the 12-month period ending 31 December 2021.

1.2 Accounting convention

These financial statements have been prepared in accordance with the requirements of the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 is a Public Benefit Entity as defined by FRS 102 and section 3.40 of the Charities SORP.

The financial statements are prepared in euros, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation relating to uncertainty at the end of the financial year. It also requires the directors to exercise their judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in Note 2.

The significant accounting policies used and consistently applied in the preparation of the entity's financial statements are set out below.

1.3 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted income funds are donations and other income sources received or generated for charitable purposes which can be used at the discretion of FORUM Connemara CLG in furtherance of the objects of the charity.

Designated funds are from reserves that the Board has set aside for a particular purpose including redundancies, capital expenditure, and match funding for partly grant aided projects.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Restricted funds are donations and other income sources received for charitable purposes which are to be spent within a reasonable period from their receipt for specific purposes.

1.5 Income

All income sources are included in the Statement of Financial Activities when the charity is entitled to the income, when the amount can be quantified with reasonable accuracy and when it is probable the income will be received. The following specific policies are applied to particular categories of income:

(i) Donations and other fundraising activities

In common with many similar charitable organisations, the company derives a proportion of its income from voluntary donations and fundraising activities organised by individuals or parties outside the control of the company. Accordingly, donations are recognised when the company has entitlement to the income and certainty of receipt and when the amount can be measured with sufficient reliability. In the case of voluntary income receivable by way of donations and gifts, income is recognised when the donation is received into the company's bank accounts. Fund-raising income is shown gross before deduction of any overhead costs involved in raising such funds.

(ii) Revenue grants

Revenue grants relating to charitable activities are recognised when receivable and are reflected in the Statement of Financial Activities on this basis.

(iii) Capital grants

In order to comply with Charities SORP (FRS 102), government capital grants are recognised in full in the Statement of Financial Activities in accordance with the performance model.

(iv) Income from charitable trading activities

Income from charitable trading activities is accounted for when earned, which is usually when the risk and rewards of ownership transfers and the sale can be reliably measured.

Deferred income

Grants relating to expenditure which is to be incurred in a future accounting period are deferred and recognised in the period to which they relate.

1.6 Expenditure

Expenditure is accounted for when it is incurred and includes amounts due but not paid at the end of the year. Expenditure includes Value Added Tax which cannot be recovered. Expenditures are allocated to the particular activity or service where the cost relates directly to that activity or service. The costs of supporting activities, training, volunteers and overall direction are reallocated to each activity or project based on staff and volunteer numbers and utilisation.

Expenditure on raising funds includes the staff time spent directly on raising funds, the cost of producing and disseminating literature and the delivery of fundraising events. The cost of generating funds also include the costs incurred in fundraising and encouraging third parties to make voluntary contributions. The costs are expensed when they are incurred although the benefit in terms of funds raised may occur in a future period.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use, applicable dismantling, removal and restoration costs.

Tangible fixed assets purchased for less than €1,000 are expensed in the Statement of Financial Activities in the year of purchase. Small tangible fixed assets are treated in this manner as costs under various grant agreements are reported on a cash basis as the cost is recognised through the bank accounts. The company maintains an asset register that records the cost, item, details, and programme under which they were obtained.

Depreciation and residual values

Depreciation is calculated using the straight-line method, so as to write off their cost less residual amounts over their estimated useful economic lives; some older assets may be depreciated using the reducing balance method over their estimated useful lives, as follows:

Café IT	12.5%
Motor vehicles	12.5%

The assets' residual values and estimated useful economic lives are reviewed at the end of each financial year and the depreciation charge adjusted, where appropriate, in order to reflect any revisions required. Fully depreciated property, plant and equipment are retained in the asset register until they are removed from service.

Repairs and maintenance

Repairs, maintenance and minor inspection costs are expensed as incurred.

De-recognition

Tangible assets are de-recognised on disposal or when no future economic benefit is expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1.8 Impairment of fixed assets

The company's property, plant and equipment are deemed to be held for its utilisation in services. Where there are indicators that the assets are not delivering on their anticipated service potential, consideration is given as to whether the asset is impaired or not. Accordingly, an impairment of fixed assets will only arise where the asset suffers impairment in a physical sense resulting in physical damage, or the assets are not delivering on their anticipated service utilisation.

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value. Stock comprises café stock in this company and is a new item on the balance sheet in 2022.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

Concessionary loans

Concessionary loans are carried at the transaction amount and are not discounted to net present value.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets

Basic financial assets, including sundry debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at the transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. There are currently no financial asset arrangements that constitute a financing arrangement.

Other financial assets are initially measured at fair value, which is normally the transaction price.

Realised gains and losses on disposal of investments are the difference between sales proceeds receivable and carrying value. Unrealised gains and losses are the difference between market value at year end and carrying value.

Derecognition of financial assets

Financial assets are de-recognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party, or (c) control of the financial asset has been transferred to another party who has the practical liability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction, the resulting financial liability is initially measured at present value of the future payments, discounted at a market rate of interest for a similar debt instrument.

1.12 Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event; it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made.

Provisions are measured at present value of the expenditures expected to be required to settle the obligation, using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within the expenditure on charitable activities.

1.13 Employee benefits

Short term employees' benefits, including paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service.

1.14 Retirement benefits

The company operates a defined contribution pension scheme. The company's contributions to this scheme are dealt with in the Statement of Financial Activities on an accruals basis. The assets are held separately from those of the company in an independently administered fund.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.15 Contingencies

Contingent liabilities arising as a result of past events are not recognised when;

i) It is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or

ii) When the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control.

Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is possible.

1.16 Allocation of support costs

Support costs are derived from those functions that assist the work of the company but do not directly relate to charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable programmes and activities. These costs have been allocated on the basis of staff and volunteer numbers and utilisation as appropriate.

1.17 Donated goods, facilities and services, including volunteers

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in the financial statements. Please refer to the review of activities section in the Directors' Report, for more information about the volunteers' contribution to the charity.

2 Critical accounting judgements and estimation uncertainty

Estimates and judgements made in the process of preparing the company's financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The directors make estimates and assumptions concerning the future in the process of preparing the company's financial statements. 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 addressed below.

i) Useful economic lives of tangible fixed assets

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 13 for the carrying amounts of the tangible fixed assets and the useful economic lives for each class of tangible fixed assets.

ii) Going concern

A change in government policy regarding the grant funding provided to the company could have a negative impact on the services the company is able to provide and the ability of FORUM Connemara CLG to continue as a going concern. The directors, after making enquiries and having considered the company's financial position and expected future cash flows, conclude there are no material uncertainties about the company's ability to continue operating for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations

	Restricted funds	Restricted funds
	2022	2021
	€	€
Donations	<u>1,983</u>	<u>20,000</u>

4 Charitable activities

	2022	2021
	€	€
Sales within charitable activities	143,278	-
Performance related grants	3,479,663	3,487,211
Other income	39,571	-
	<u>3,662,512</u>	<u>3,487,211</u>
Analysis by fund		
Unrestricted funds	6,061	-
Restricted funds	<u>3,656,451</u>	<u>3,487,211</u>
	<u>3,662,512</u>	<u>3,487,211</u>

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Income from charitable activities - Government and other grants

All grants detailed below are service type grants not of a capital nature, are for restricted use and the term of the grant is for the year ended 31 December 2022 unless otherwise indicated.

Name and performance conditions / restrictions of grant	Total awarded over term €	Due or (deferred) at 01/01/22 €	Amount received in year €	Amount taken to income in year €	Due or (deferred) at 31/12/22 €	Expended in year €
Rural Development Programme (2014 – 2021) - LEADER <i>(Department of Community and Rural Development)</i> Restricted to administration of the Rural Development Programme in West Galway, covering the period 01 Nov 2016 to 31 Dec 2023.	1,089,608	(92,896)	272,000	236,088	(128,808)	236,088
Rural Development Programme (2014 – 2021) - LEADER <i>(Department of Community and Rural Development)</i> Restricted for Leader Grants to successful RDP Projects awarded within the period 01 Nov 2016 to 31 Dec 2023.	3,406,692	-	901,768	901,768	-	901,768
Rural Recreation Programme <i>(Department of Community and Rural Development)</i> Administration and activities of the Rural Recreation Scheme for the calendar year 2022.	67,926	(22,596)	67,390	74,006	(15,980)	74,006
Rural Recreation Programme <i>(Department of Community and Rural Development)</i> Farmers' payments for maintenance of their section of walks for the calendar year 2022.	67,958	(4,978)	67,958	62,932	(10,004)	62,932
Faite Ireland – Rural Recreation Scheme <i>(Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media)</i> Administering the activities of the Rural Recreation Scheme for the calendar year 2022.	5,000	(10,996)	5,000	7,055	(8,941)	7,055

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22	Expended in year
		€	€	€	€	€	€
	Name and performance conditions / restrictions of grant						
	TÚS Programme <i>(Department of Community and Rural Development)</i> Administration and materials for the TUS programme for the calendar year 2022. (Only 5% allowed to be carried forward.)	41,000	(1,927)	39,680	40,377	(1,230)	42,182
	Rural Social Scheme (RSS) <i>(Department of Community and Rural Development)</i> Administration and materials for the Rural Social Scheme for the calendar year 2022. (Only 5% allowed to be carried forward.)	36,000	(1,764)	34,237	32,614	(3,387)	34,232
	Community Employment Scheme (CE Scheme) <i>(Department of Employment and Social Protection)</i> Restricted for use on the CE scheme for the period 01 Feb 2022 to 29 Jan 2023.	814,619	2,088	853,835	883,654	31,907	861,525
	Job Initiative Scheme (JI Scheme) <i>(Department of Employment and Social Protection)</i> Restricted for use on the JI scheme for the period 10 Jan 2022 to 09 Jan 2023.	99,154	13,375	102,624	92,619	3,370	100,878
	European Initiative Programme NCLLAES <i>(Department of Agriculture, Food and the Marine)</i> Pilot to promote innovative solutions to farming and biodiversity for the period 01 Jan 2019 to 30 Mar 2023.	1,342,993	(69,523)	671,130	254,624	(486,029)	254,624

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants						
	Name and performance conditions / restrictions of grant	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22	Expended in year
		€	€	€	€	€	€
	European Initiative Programme EIP HS <i>(Department of Agriculture, Food and the Marine)</i> Pilot to promote health and safety initiatives with farmers in NW Connemara for the period 01 Jan 2022 to 30 Jun 2023.	184,250	-	184,250	141,171	(43,079)	141,171
	Section 39 — HSE West <i>(Department of Health)</i> Administration and activities for the social care programme for older and vulnerable people for the calendar year 2022.	68,000	(284)	68,000	66,573	(1,711)	66,573
	Community and Voluntary Supports Grants - Community Healthcare West <i>(Department of Health)</i> Support services for older and vulnerable people for the period 01 Aug 2019 - 31 Dec 2021.	24,167	(11,016)	-	11,014	(2)	11,014
	National Lottery Fund Meals on Wheels - Community Healthcare West <i>(Department of Health)</i> To fund equipment and supplies to support Meals on Wheels, such as delivery bags and food containers for the period 10 Nov 2020 to 31 Oct 2022.	1,000	(1,011)	-	1,011	-	1,011

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term €	Due or (deferred) at 01/01/22 €	Amount received in year €	Amount taken to income in year €	Due or (deferred) at 31/12/22 €	Expended in year €
	Name and performance conditions / restrictions of grant						
	Family and Community Support - Tusla <i>(Department of Health)</i> Administration of the Adolescent Support Programme for the calendar year 2022.	56,293	(443)	56,293	56,736	-	56,826
	SEED Funding - Tusla <i>(Department of Health)</i> To give children and young people in NW Connemara the opportunity to participate in Lego Robotics Coding, for the period 20 Apr 2022 to 31 Dec 2022.	5,107	-	5,107	5,107	-	5,107
	CYPSC - Tusla <i>(Department of Health)</i> The delivery of a Mental Health and Well Being Programme entitled Sustainable Sense of Place to NW Connemara Youth for the period 21 Nov 2022 to 31 Dec 2023.	18,432	-	18,432	-	(18,432)	-
	Family and Community Support - Tusla <i>(Department of Health)</i> Supplementary Funding to assist with the delivery of camps for youth in NW Connemara, including Refugees, for the period 01 Jun 2022 to 31 Dec 2022.	5,000	-	5,000	5,000	-	5,000

FORUM CONNEMARA CLG

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22	Expended in year
		€	€	€	€	€	€
	Name and performance conditions / restrictions of grant						
	UBU – Your Place Your Space – Galway and Roscommon Education and Training Board <i>(Department of Children and Youth Affairs)</i> To fund salaries, administration and UBU programme activities for the period 01 Jan 2022 to 31 Dec 2022.	44,432	(284)	44,432	44,716	-	45,110
	Youth Organisation Minor Grant Scheme <i>(Department of Children and Youth Affairs)</i> To cover one-off additional funding supports including insurance, flooring and buses, for the period 03 Oct 2022 to 31 Dec 2022.	3,425	-	3,425	3,425	-	3,425
	Resilience and Effectiveness Initiative - Galway and Roscommon Education and Training Board <i>(Department of Children and Youth Affairs)</i> Provision for increased staff and salaries under the UBU programme for the period 27 Apr 2022 to 31 Dec 2022.	10,718	-	10,718	10,718	-	10,809
	Reach Fund - Galway and Roscommon Education and Training Board <i>(Department of Children and Youth Affairs)</i> Equipment to support education under Digital Technologies, Outreach / Mentoring and Exceptional Circumstances for the period 21 Jul 2022 to 31 Dec 2022.	9,451	-	9,451	9,451	-	9,456

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term €	Due or (deferred) at 01/01/22 €	Amount received in year €	Amount taken to income in year €	Due or (deferred) at 31/12/22 €	Expended in year €
	Name and performance conditions / restrictions of grant						
	Walks Scheme Development Fund 2022 <i>(Department of Community and Rural Development)</i> Materials and labour for the maintenance of the Hymany Way for the period 25 Mar 2022 to 31 Dec 2022.	10,000	-	10,000	-	(10,000)	-
	Walks Scheme Development Fund 2022 <i>(Department of Community and Rural Development)</i> Materials and labour for the maintenance of the Lubin Garumna / Sli Chonamara Walk.	10,000	-	-	10,000	10,000	10,000
	ORIS Recreation Infrastructure Scheme <i>(Department of Community and Rural Development)</i> Repairs and upgrading Inis Nee Loop for the calendar year 2022.	15,118	-	-	15,118	15,118	15,118
	ORIS Recreation Infrastructure Scheme <i>(Department of Community and Rural Development)</i> Repairs and upgrades on Binn Sléibhe for the calendar year 2022.	17,955	-	-	17,955	17,955	17,955
	ORIS Recreation Infrastructure Scheme <i>(Department of Community and Rural Development)</i> Upgrades and improvements to Binn Sléibhe Loop for the period 09 Feb 2021 to 31 Dec 2022.	18,000	-	18,000	18,000	-	18,000
	Rural Recreation Programme <i>(Department of Rural and Community Development)</i> To repair storm damage at Sli Chonamara.	6,050	(6,050)	-	-	(6,050)	-

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants						
	Name and performance conditions / restrictions of grant	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22	Expended in year
		€	€	€	€	€	€
	Map Board Grant - Rural Recreation Programme <i>(Department of Rural and Community Development)</i> For maps and signage re Recreation Scheme.	951	(951)	-	-	(951)	-
	Small Capital Grants Scheme <i>(Department of Rural and Community Development)</i> To provide grants to social enterprise applicants approved by the department for the period 01 Oct 2020 to final drawdown of grants or decommitment by DRCD.	44,548	(10,398)	-	-	(10,398)	-
	Irish Rural Link - Meals on Wheels Network Funding <i>(Department of Rural and Community Development)</i> To support Meals on Wheel activities.	460	(460)	-	170	(290)	170
	SICAP – Local Community grant – Galway Rural Developments CLG <i>(Department of Rural and Community Development)</i> Funding for equipment to assist in the repair and adaptation of houses for the elderly for the period 28 Apr 2021 to 31 Dec 2022.	2,013	(2,013)	-	-	(2,013)	-
	SICAP – Local Community grant – Galway Rural Developments CLG <i>(Department of Rural and Community Development)</i> To run the Successful Strategies Creative Project for the period 01 Jun 2022 to 31 Dec 2022.	2,000	-	2,000	2,000	-	2,000

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term €	Due or (deferred) at 01/01/22 €	Amount received in year €	Amount taken to income in year €	Due or (deferred) at 31/12/22 €	Expended in year €
	Name and performance conditions / restrictions of grant						
	SICAP – Local Community grant – Galway Rural Developments CLG <i>(Department of Rural and Community Development)</i> Targetted summer activities for children and youth in NW Connemara, including Ukrainian refugees, for the period 01 Jun 2022 to 31 Dec 2022.	11,000	-	11,000	11,000	-	11,246
	SICAP – Local Community grant – Galway Rural Developments CLG <i>(Department of Rural and Community Development)</i> Project materials and activities for the Youth Mental Health Project for the period 19 Oct 2022 to 31 Dec 2022.	1,500	-	1,500	1,500	-	1,500
	SICAP – Local Community grant – Galway Rural Developments CLG <i>(Department of Rural and Community Development)</i> Community event and art courses for Emerging Needs group for the period 01 Dec 2022 to 31 Dec 2023.	4,000	-	4,000	-	(4,000)	-
	Pobal - Dormant Accounts Programme <i>(Department of Rural and Community Development)</i> Actions and administration in relation to Family Carers Programme for the period 01 Jan 2021 to 30 Jun 2022.	50,000	(23,558)	4,770	28,328	-	28,504

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants						
	Name and performance conditions / restrictions of grant	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22	Expended in year
		€	€	€	€	€	€
	Pobal - Dormant Accounts Programme <i>(Department of Rural and Community Development)</i> Actions and administration in relation to the Want to Work Programme for the period 01 Sep 2021 to 31 Dec 2022.	198,330	(77,592)	59,499	152,452	15,361	148,467
	Galway and Roscommon Education and Training Board – Mitigating Education Disadvantage Fund 2021 <i>(Dept of Children, Equality, Disability, Integration and Youth)</i> Equipment to improve IT bank for education and enhance learning space for the period 20 Oct 2021 to 30 Dec 2022.	24,641	10,665	11,464	799	-	-
	Creative Ireland Programme <i>(Galway County Council)</i> Funding to deliver a 6-week programme of creative activities in 2022.	18,720	-	18,720	18,720	-	18,722
	Healthy Ireland Fund – Galway County Council <i>(Department of Environment, Climate, and Communications)</i> Towards the printing costs of the farmers mental health booklet in 2022.	2,000	-	-	2,000	2,000	2,000
	Community Activities Fund - Galway County Council <i>(Department of Rural and Community Development)</i> Contribution to running costs and equipment / materials for activities supported by the Community Activities Fund, especially in disadvantaged areas in 2022.	3,500	-	3,500	3,500	-	3,501

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term €	Due or (deferred) at 01/01/22 €	Amount received in year €	Amount taken to income in year €	Due or (deferred) at 31/12/22 €	Expended in year €
	Name and performance conditions / restrictions of grant						
	Social Enterprise Capital Grants <i>(Department of Rural and Community Development)</i> Equipment and installation regarding fire safety in the CSP Café in the calendar year 2022.	5,000	-	5,000	5,000	-	5,111
	Age Friendly Funding <i>(Galway County Council)</i> Support the activities and promotion of positive ageing week in 2022.	1,000	-	1,000	1,000	-	1,003
	National Lottery Fund - Community Healthcare West <i>(Department of Health)</i> To support respite events for the elderly and carers groups in 2022.	2,000	100	2,000	1,690	(210)	1,690
	Foras na Gaelige – Gaeltacht Service Town (Gaeltacht Act 2012) <i>(Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media)</i> Development of an Irish Language Plan for Clifden, Co. Galway for the period 01 Jan 2022 to 31 Dec 2023.	20,000	(10,000)	5,000	5,708	(9,292)	5,708
	Rural Development Programme LEADER Grant - Catering and Training Community Project <i>(Department of Rural and Community Development)</i> For the purchase of equipment to outfit the catering and training kitchen for the period 30 Mar 2021 to 31 Dec 2022.	57,819	43,099	57,819	14,720	-	57,819

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)				
5	Income from charitable activities - Government and other grants					
	Name and performance conditions / restrictions of grant	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22
		€	€	€	€	€
	Rural Development Programme LEADER Grant - Biodiversity Training Programme <i>(Department of Rural and Community Development)</i> To fund the biodiversity training programme for the period 30 Mar 2021 to 31 Dec 2022.	70,000	49,830	70,000	20,170	-
	Rural Development Programme LEADER Grant - Water Biodiversity Training Programme <i>(Department of Rural and Community Development)</i> To fund the water biodiversity training programme for the period 30 Mar 2021 to 31 Dec 2022.	70,000	49,830	49,829	20,170	20,171
	Rural Development Programme LEADER Grant - SEROI and Methodology <i>(Department of Rural and Community Development)</i> To fund SEROI and methodology for the period 06 Jan 2021 to 30 Jun 2023.	14,969	-	-	11,740	11,740
	Rural Development Programme LEADER Grant - Rhododendron Project <i>(Department of Rural and Community Development)</i> To fund a study on the eradication and removal of rhododendron in NW Connemara for the period 06 Jan 2022 to 30 Jun 2023.	20,664	-	20,664	20,664	-
	Rural Development Programme LEADER Grant - Biodiversity Training Programme <i>(Department of Rural and Community Development)</i> To fund the biodiversity training programme for the period 30 Mar 2021 to 31 Dec 2022.	70,000	49,830	49,829	20,170	20,171
	Rural Development Programme LEADER Grant - Water Biodiversity Training Programme <i>(Department of Rural and Community Development)</i> To fund the water biodiversity training programme for the period 30 Mar 2021 to 31 Dec 2022.	70,000	49,830	49,829	20,170	20,171
	Rural Development Programme LEADER Grant - Rhododendron Project <i>(Department of Rural and Community Development)</i> To fund a study on the eradication and removal of rhododendron in NW Connemara for the period 06 Jan 2022 to 30 Jun 2023.	20,664	-	20,664	20,664	-
	Rural Development Programme LEADER Grant - SEROI and Methodology <i>(Department of Rural and Community Development)</i> To fund SEROI and methodology for the period 06 Jan 2021 to 30 Jun 2023.	14,969	-	-	11,740	11,740

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term	Due or (deferred) at 01/01/22	Amount received in year	Amount taken to income in year	Due or (deferred) at 31/12/22	Expended in year
		€	€	€	€	€	€
	Name and performance conditions / restrictions of grant						
	Rural Development Programme LEADER Grant - Old Boys School, Clifden <i>(Department of Rural and Community Development)</i> To carry out a feasibility study on the best use of the space in the Old Boys School in Clifden to optimise its use for the community for the period 31 Mar 2021 to 30 Sep 2023.	20,480	-	-	20,480	20,480	20,480
	Rural Development Programme LEADER Grant - West Connemara Coastline <i>(Department of Rural and Community Development)</i> To fund a marine scoping study for the West Connemara Coastline for the period 29 Jan 2021 to 22 Dec 2023.	10,080	-	-	10,080	10,080	10,080
	Rural Development Programme LEADER Grant - SEROI and Methodology <i>(Department of Rural and Community Development)</i> To fund the training element for the period 25 Jun 2021 to 30 Jun 2023.	16,628	-	-	6,824	6,824	6,824
	Rural Development Programme LEADER Grant - SEROI and Methodology <i>(Department of Rural and Community Development)</i> To fund cooperation analysis and development for the period 25 Jun 2021 and 30 Jun 2023.	5,625	-	-	3,375	3,375	3,375

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)					
5	Income from charitable activities - Government and other grants	Total awarded over term €	Due or (deferred) at 01/01/22 €	Amount received in year €	Amount taken to income in year €	Due or (deferred) at 31/12/22 €	Expended in year €
	Name and performance conditions / restrictions of grant						
	Pobal – Community Services Programme <i>(Department of Rural and Community Development)</i> To fund café staff only for the calendar year 2022.	103,866	(31,291)	82,739	102,199	(11,831)	102,199
	Pobal – Community Services Programme <i>(Department of Rural and Community Development)</i>	42,622	-	42,622	10,218	(32,404)	10,218
	FEAD Material Aid <i>(Department of Employment Affairs and Social Protection)</i> Contribution to administration and costs associated with distribution of School Kits for the period 01 Jan 2022 to 31 Dec 2023.	843	(509)	185	-	(694)	-
	Totals		(211,553)	3,902,041	3,476,239	(637,355)	3,565,022

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Interest

	Unrestricted funds	Total
	2022	2021
	€	€
Interest receivable	<u>10,715</u>	<u>-</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	€	€
Miscellaneous items	<u>30,758</u>	<u>23,833</u>

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Resources expended on projects

Expenditure on charitable activities has been classified to comply with Charities SORP (FRS 102). Such costs include the direct costs of providing community services together with those support costs (training, volunteering, finance and administration costs) incurred that enable these activities to be undertaken. These have been allocated across the activities based on staff and volunteer numbers and utilisation.

Support costs include internal finance, maintenance, I.T., human resources, administration and general management functions. Training costs relate to the cost of running extensive training for staff essential to their work environment. These costs are allocated across other services on the basis of staff numbers and utilisation as appropriate.

Total support costs for 2022 of €388,915 were 11% of the total expenditure and include headcount costs of €174,573 and administration costs of €214,342. These costs are reflected in the Statement of Financial Activities and a breakdown is included in the table below:

	Direct staff costs	Direct activity costs	Direct education and training costs	Staff support costs	Other support costs	Total
	€	€	€	€	€	€
For the year ended 31 December 2022						
Youth and Disability Support Services	207,210	51,348	23,153	-	28,280	309,991
Economic and Community Development	105,041	908,951	-	99,411	25,375	1,138,778
Employment Activation, Community Development and Education	917,319	73,466	34,180	12,173	63,060	1,100,198
Social Care Services to Support Older and Vulnerable People and Carers	147,547	272,573	6,824	14,692	34,999	476,635
Rural Recreation, Health and Environment	177,534	302,712	51,815	48,297	45,561	625,919
Miscellaneous items	6,704	1,520	1,000	-	17,067	26,291
Total charitable activities	1,561,355	1,610,570	116,972	174,573	214,342	3,677,812

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Resources expended on projects

(Continued)

Total support costs for 2021 of €335,803 were 9% of the total expenditure and include headcount costs of €176,529 and administration costs of €159,274. These costs are reflected in the Statement of Financial Activities and a breakdown is included in the table below:

	Direct staff costs €	Direct activity costs €	Direct education and training costs €	Staff support costs €	Other support costs €	Total €
For the year ended 31 December 2021						
Youth and Disability Support Services	248,377	102,147	7,382	-	24,852	382,758
Economic and Community Development	121,178	937,046	26	96,654	21,502	1,176,406
Employment Activation, Community Development and Education	883,392	45,523	36,594	15,441	48,406	1,029,356
Social Care Services to Support Older and Vulnerable People and Carers	46,945	164,505	605	29,904	32,436	274,395
Rural Recreation, Health and Environment	110,706	442,710	102,608	34,530	25,900	716,454
Miscellaneous items	3,696	-	-	-	6,178	9,874
Total charitable activities	1,414,294	1,691,931	147,215	176,529	159,274	3,589,243

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2022	2022	2022	2021
	€	€	€	€
Provision of services				
Other fundraising costs	24,429	1,699,666	1,724,095	1,828,730
Staff costs	-	1,545,621	1,545,621	1,413,181
Depreciation and impairment	-	12,477	12,477	11,528
	<u>24,429</u>	<u>3,257,764</u>	<u>3,282,193</u>	<u>3,253,439</u>
Provision of services				
Support costs				
Staff costs	-	174,558	174,558	176,529
Support costs	20,601	193,756	214,357	159,274
	<u>20,601</u>	<u>368,314</u>	<u>388,915</u>	<u>335,803</u>
	<u>45,030</u>	<u>3,626,078</u>	<u>3,671,108</u>	<u>3,589,242</u>

10 Operating surplus

	Notes	2022 €	2021 €
Operating surplus is stated after charging / (crediting):			
Staff costs	12	1,720,179	1,589,709
Depreciation		12,477	11,536
Auditor's remuneration:			
Audit of charity's financial statements		11,767	7,995
Other audit work		2,100	1,850

11 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year or during the prior year.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

The average number of employees (as calculated using the methodology required by the Companies Act 2014) during the year is analysed below:

	2022 Number	2021 Number
Administration	4	5
Ad-hoc trainers	-	6
Ability / DAF Ability	4	5
Community Employment (CE) (including Supervisors)	51	49
European Initiative Programme	5	2
Galway and Roscommon Education and Training Board (GRET/B)	2	2
Job Initiative (JI)	4	4
Leader Rural Development Programme	2	2
Rural RO	1	1
RSS (including Supervisors)	35	35
Section 39	1	1
TÚS (including Supervisors)	33	34
TUSLA	2	1
CSP Café	4	1
	<u>148</u>	<u>148</u>

Employment costs	2022 €	2021 €
Wages and salaries	1,630,978	1,517,798
Social security costs	91,527	71,912
Pension costs	(2,326)	-
	<u>1,720,179</u>	<u>1,589,710</u>

Wages and salaries include payroll costs for employees on the Community Employment and Job Initiative Schemes.

The number of employees whose annual remuneration was more than €60,000 is as follows:

	2022 Number	2021 Number
€60,001 to €70,000	<u>1</u>	<u>1</u>

The company's Chief Executive Officer and Chief Financial Officer are considered to be key management personnel and received a combined salary of €117,508 (2021: €113,033).

FORUM Connemara CLG employs staff as participants in government sponsored Community Employment Schemes and Job Initiative Schemes.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

(Continued)

There were two staff receiving employer contributions to pensions in the year (2021: 2). Pension costs for these higher paid employees amount to €6,704 in 2022 (2021: €6,270).

13 Tangible fixed assets	Motor		Total
	Café IT	vehicles	
<i>Current financial year</i>	€	€	€
Cost			
At 1 January 2022	799	98,556	99,355
Additions	551	-	551
At 31 December 2022	<u>1,350</u>	<u>98,556</u>	<u>99,906</u>
Depreciation and impairment			
At 1 January 2022	8	30,683	30,691
Depreciation charged in the year	157	12,320	12,477
At 31 December 2022	<u>165</u>	<u>43,003</u>	<u>43,168</u>
Carrying amount			
At 31 December 2022	<u>1,185</u>	<u>55,553</u>	<u>56,738</u>
At 31 December 2021	<u>792</u>	<u>67,872</u>	<u>68,664</u>

14 Stocks

	2022	2021
	€	€
Finished goods and goods for resale	<u>163</u>	<u>-</u>

The replacement cost of stock did not differ significantly from the figures shown.

Stock is newly recognised in the 2022 financial statements and relates entirely to The Wild Goat Café.

15 Debtors

	2022	2021
	€	€
Amounts falling due within one year:		
Trade debtors	1,118	5,601
Other debtors	35,995	25,000
Prepayments	16,590	12,256
Accrued income	168,381	168,887
	<u>222,084</u>	<u>211,744</u>

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

		(Continued)	
		2022	2021
		€	€
15 Debtors			
Amounts falling due after more than one year:			
Other debtors		125,000	150,000
Total debtors		<u>347,084</u>	<u>361,744</u>

The company issued a loan to a related party, Connemara Care CLG, to the amount of €250,000 in 2018. At the time of issue both parties agreed to waive the interest element and Connemara Care CLG were subject to make a repayment of €25,000 per annum. In early 2023 Connemara Care CLG expressed an interest to pay all interest owing since the commencement of the loan, at the interest rate explicit in the loan (1%) and this has been accrued in the financial statements for the year ended 31 December 2022.

The balance outstanding at 31 December 2022 inclusive of interest is €160,657.

16 Creditors: amounts falling due within one year		2022	2021
		€	€
	Notes		
PAYE and pay related social insurance		33,872	25,804
Deferred income	17	811,240	388,444
Trade creditors		7,948	64,839
Other creditors		3,139	-
Accruals		11,697	56,266
		<u>867,896</u>	<u>535,353</u>

17 Deferred income

	2022	2021
	€	€
Arising from government grants	<u>811,240</u>	<u>388,444</u>

Deferred income represents the funding received in advance relating to grants expected to be recognised as income in the year ended 31 December 2022. It has been deferred as not fully utilised in 2022 and has been done in agreement with the grantors.

Deferred income is included in the financial statements as follows:

	2022	2021
	€	€
Deferred income is included within:		
Current liabilities	<u>811,240</u>	<u>388,444</u>

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

17 Deferred income		(Continued)	
Movements in the year:			
Deferred income at 1 January 2022		388,444	402,504
Released from previous periods		(388,444)	-
Resources deferred in the year		811,240	(14,060)
		<u>811,240</u>	<u>(14,060)</u>
Deferred income at 31 December 2022		<u>811,240</u>	<u>388,444</u>

18 Reconciliation of movements in accumulated funds

Fund description	Balance at	Incoming resources	Resources expended	Transfers	Balance at
	01 January 2022				31 December 2022
	€	€	€	€	€
Restricted reserves	80,937	3,658,434	(3,626,078)		113,293
Unrestricted reserves	193,399	47,534	(45,030)		195,903
Designated capital reserve	73,985				73,985
Designated general and revenue reserve	114,713				114,713
Designated youth reserve	38,505				38,505
Designated redundancy reserve	111,304			-	111,304
	<u>612,843</u>	<u>3,705,968</u>	<u>(3,671,108)</u>	<u>-</u>	<u>647,703</u>

19 Financial commitments, guarantees and contingent liabilities

Contingent liabilities

In 2018, the company concluded an unsuccessful legal challenge which resulted in legal costs being awarded against it. In 2022, the company were found liable to the amount of €11,440 and to date a payment of €9,000 has been made. The balance of €2,440 has been included in other creditors in the year ended 31 December 2022 and is expected to be paid in the year ended 31 December 2023.

20 Capital commitments

At 31 December 2022, the charity had no capital commitments.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Analysis of cash and cash equivalents

	At 01 January 2022 €	Cash flow €	At 31 December 2022 €
Current accounts	464,461	383,952	848,413
Notice deposits	253,326	9,875	263,201
	<u>717,787</u>	<u>393,827</u>	<u>1,111,614</u>

22 Events after the reporting date

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

23 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Grant funding		Services provided	
	2022 €	2021 €	2022 €	2021 €
Diamond Hill Housing Association CLG	40,872	-	575	90
	<u>40,872</u>	<u>-</u>	<u>575</u>	<u>90</u>

In May 2022, FORUM entered into a funding agreement with Pobal on behalf of related party Diamond Hill Housing Association CLG. The purpose of the funding is to support the management and operation of Diamond Hill Community Sports Centre.

FORUM received €40,872 in November 2022 and transferred €10,218 to Diamond Hill. The balance of €30,654 has been included in deferred income in note 17.

During the year FORUM also provided services to Diamond Hill in the amount of €575 (2021: €90).

Diamond Hill Housing Association CLG was a related party in 2022 due to a common director on the board, Mary Kirby. Mary Kirby has resigned as director of Diamond Hill post year end.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

23 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2022		Amounts owed by related parties 2021	
	Balance €	Net €	Balance €	Net €
Diamond Hill Housing Association CLG	250	250	90	90
	<u>250</u>	<u>250</u>	<u>90</u>	<u>90</u>

24 Limited liability

The company is limited by guarantee and does not have a share capital. Each member's liability in the event of winding up will not exceed €2.

25 Tax clearance

FORUM Connemara CLG has an up-to-date tax clearance certificate as at the date of approval of the financial statements.

26 Taxation

No provision for taxation has been made because the company, being a registered charitable organisation, is exempt from tax under Section 207 and 208 of the Taxes Consolidation Acts, 1997.

27 Cash generated from operations

	2022 €	2021 €
Surplus/(deficit) for the year	34,860	(58,198)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	12,477	11,528
Movements in working capital:		
(Increase) in stocks	(163)	(1,250)
Decrease/(increase) in debtors	14,602	(387,015)
(Decrease)/increase in creditors	(90,253)	134,194
Increase in deferred income	422,796	8,904
Cash generated from/(absorbed by) operations	<u>394,319</u>	<u>(291,837)</u>

28 Analysis of changes in net funds

The charity had no debt during the year.

FORUM CONNEMARA CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

29 APB Ethical Standard - Non-audit services provided by auditor

In common with many other businesses of our size and nature, we use our auditors to assist with preparation of the financial statements.