

*FINANCIAL STATEMENTS 20 May 2024*

Company Registration Number: 205515

Charity Number: 10069

Charities Regulatory Authority Number: 20025410

**PARENTLINE CLG**

**Annual Report and Audited Financial Statements  
for the financial year ended 31 December 2023**

**Carroll & Associates Accountants Ltd  
101 Templeogue Road,  
Terenure,  
Dublin 6W,  
D6W X224**

## **PARENTLINE CLG**

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## **PARENTLINE CLG REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Shane Coleman Terence Hayden Louise Mulholland Emer Crowley Elizabeth Hodgins Katharine Mulcahy Michele Ridgway Margaret Goddard Rose Fahey
<b>Chairperson</b>	Margaret Goddard
<b>Company Secretary</b>	Terence Hayden
<b>Charity Number</b>	10069
<b>Charities Regulatory Authority Number</b>	20025410
<b>Company Registration Number</b>	205515
<b>Registered Office and Principal Address</b>	Carmichael House North Brunswick Street Dublin 7 D07 RHA8
<b>Auditors</b>	Carroll & Associates Accountants Ltd 101 Templeogue Road, Terenure, Dublin 6W, D6W X224
<b>Principal Bankers</b>	Allied Irish Bank 126 Capel St, North City, Dublin 1, D01 VW89  Permanent TSB Unit 1/2 Omni Park Shopping Centre, Swords Rd Dublin 9 D09 HP90

# PARENTLINE CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

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

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

In this report the directors of PARENTLINE CLG present a summary of its purpose, governance, activities, achievements and financial performance and position for the financial year 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

## Financial Results

At the end of the financial year the charity had gross assets of €63,761 (2022 - €57,971) and gross liabilities of €23,676 (2022 - €18,203). The net assets of the charity have increased by €317.

## Principal Risks and Uncertainties

The company is reliant on grant income from the government agency Tusla along with necessary fundraising activities to fund ongoing activities.

## Directors and Secretary

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

Shane Coleman  
Terence Hayden  
Louise Mulholland  
Emer Crowley  
Elizabeth Hodgins  
Katharine Mulcahy  
Michele Ridgway  
Margaret Goddard  
Rose Fahey

The secretary who served throughout the financial year was Terence Hayden.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. PARENTLINE CLG subscribes to and is compliant with the following:

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

## The Auditors

The auditors, Carroll & Associates Accountants Ltd have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.


# PARENTLINE CLG DIRECTORS' ANNUAL REPORT

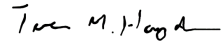
for the financial year ended 31 December 2023

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Carmichael House, North Brunswick Street, Dublin 7, D07 RHA8.

Approved by the Board of Directors on 20<sup>th</sup> May 2024 and signed on its behalf by:

DocuSigned by:  
  
4F2BF9901E58257  
Margaret Goddard  
Chairperson

DocuSigned by:  
  
51A4D92C147D4A3...  
Terence Hayden  
Director

# PARENTLINE CLG DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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


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

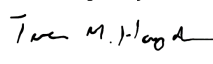
In so far as the directors are aware:

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

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

**Approved by the Board of Directors on 20<sup>th</sup> May 2024 and signed on its behalf by:**

DocuSigned by:  
  
Margaret Goddard  
Chairperson

DocuSigned by:  
  
Terence Hayden  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of PARENTLINE CLG**

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

#### **Opinion**

We have audited the charity financial statements of PARENTLINE CLG ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, 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.

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

#### **Other Information**

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of PARENTLINE CLG**

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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 6, 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity 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 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.

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



## **INDEPENDENT AUDITOR'S REPORT to the Members of PARENTLINE CLG**

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

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

DocuSigned by:

*Thomas O'Brien*

Thomas O'Brien

for and on behalf of

**CARROLL & ASSOCIATES ACCOUNTANTS LTD**

101 Templeogue Road,  
Terenure,  
Dublin 6W,  
D6W X224

**20<sup>th</sup> May 2024**

# PARENTLINE CLG STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)

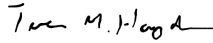
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Total Funds 2022 €
<b>Incoming Resources</b>					
Charitable activities					
- Grants from government agencies and fundraising income	4.1	155,309	155,309	138,447	138,447
<b>Resources Expended</b>					
Charitable activities	5.1	154,992	154,992	138,337	138,337
<b>Net incoming resources before transfers</b>		<b>317</b>	<b>317</b>	110	110
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>317</b>	<b>317</b>	110	110
<b>Reconciliation of funds:</b>					
Total funds at the beginning of the year	10	39,768	39,768	39,658	39,658
<b>Total funds at the end of the year</b>		<b>40,085</b>	<b>40,085</b>	39,768	39,768

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

Approved by the Board of Directors on 20<sup>th</sup> May 2024 and signed on its behalf by:

DocuSigned by:  
  
 Margaret Goddard  
 Chairperson

DocuSigned by:  
  
 Terence Hayden  
 Director


# PARENTLINE CLG BALANCE SHEET

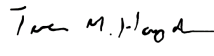
as at 31 December 2023

	Notes	2023 €	2022 €
<b>Current Assets</b>			
Cash at bank and in hand		63,761	57,971
<b>Creditors: Amounts falling due within one year</b>	8	(23,676)	(18,203)
<b>Net Current Assets</b>		40,085	39,768
<b>Total Assets less Current Liabilities</b>		40,085	39,768
<b>Funds</b>			
General fund (unrestricted)		40,085	39,768
<b>Total funds</b>	10	40,085	39,768

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

Approved by the Board of Directors on 20<sup>th</sup> May 2024 and signed on its behalf by:

DocuSigned by:  
  
 4F2BE89D4858257  
**Margaret Goddard**  
 Chairperson

DocuSigned by:  
  
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**Terence Hayden**  
 Director

# PARENTLINE CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

PARENTLINE CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is Carmichael House, North Brunswick Street, Dublin 7, D07 RHA8 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Income from charitable activities**

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

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

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

# PARENTLINE CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

### Cash at bank and in hand

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

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

### 4. INCOME

#### 4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
<b>Fundraising Income:</b>				
Income from charitable activities	155,309	-	155,309	138,447

Voluntary income including donations, gifts and legacies are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Monetary donations are recognised when the donations are received. Income arising from legacies is recognised when it becomes probable that funds will be received (i.e. where there is a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached are within the control of the company). Such income is only deferred when: the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

### 5. EXPENDITURE

#### 5.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Staff costs	-	-	85,859	85,859	70,363
Audit fee	-	-	4,980	4,980	4,000
Office expenses	-	-	64,153	64,153	63,974
	-	-	154,992	154,992	138,337

**PARENTLINE CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

continued

5.2 SUPPORT COSTS	Charitable Activities €	2023 €	2022 €
Staff wages	85,859	85,859	70,363
Audit fees	4,980	4,980	4,000
Office expenses	64,153	64,153	63,974
	<u>154,992</u>	<u>154,992</u>	<u>138,337</u>

6. ANALYSIS OF SUPPORT COSTS	2023 €	2022 €
Staff wages	85,859	70,363
Audit fees	4,980	4,000
Office expenses	64,153	63,974
	<u>154,992</u>	<u>138,337</u>

**7. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2023 Number	2022 Number
Management	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	77,415	63,597
Social security costs	8,444	6,766
	<u>85,859</u>	<u>70,363</u>

8. CREDITORS	2023 €	2022 €
<b>Amounts falling due within one year</b>		
Taxation and social security costs	7,082	5,395
Other creditors	2,128	-
Accruals	6,430	4,772
Deferred income	8,036	8,036
	<u>23,676</u>	<u>18,203</u>

**PARENTLINE CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

continued

**9. RESERVES**

	<b>2023</b>	2022
	€	€
At the beginning of the year	<b>39,768</b>	39,658
Surplus for the financial year	<b>317</b>	110
	<u>40,085</u>	<u>39,768</u>
At the end of the year	<u><b>40,085</b></u>	<u>39,768</u>

**10. FUNDS**

**10.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	<b>Unrestricted Funds</b>	<b>Total Funds</b>
	€	€
At 1 January 2022	39,658	39,658
Movement during the financial year	110	110
	<u>39,768</u>	<u>39,768</u>
At 31 December 2022	39,768	39,768
Movement during the financial year	317	317
	<u>40,085</u>	<u>40,085</u>
At 31 December 2023	<u><b>40,085</b></u>	<u><b>40,085</b></u>

**10.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers between funds</b>	<b>Balance 31 December 2023</b>
	€	€	€	€	€
<b>Unrestricted funds</b>					
Movement in the year	39,768	155,309	154,992	-	40,085
	<u>39,768</u>	<u>155,309</u>	<u>154,992</u>	<u>-</u>	<u>40,085</u>
<b>Total funds</b>	<u><b>39,768</b></u>	<u><b>155,309</b></u>	<u><b>154,992</b></u>	<u><b>-</b></u>	<u><b>40,085</b></u>

**10.3 ANALYSIS OF NET ASSETS BY FUND**

	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
	€	€	€
Unrestricted general funds	63,761	<b>(23,676)</b>	40,085
	<u>63,761</u>	<u><b>(23,676)</b></u>	<u>40,085</u>
	<u><b>63,761</b></u>	<u><b>(23,676)</b></u>	<u><b>40,085</b></u>

**11. STATUS**

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27 (one euro and twenty seven cent).

**12. POST-BALANCE SHEET EVENTS**

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

**PARENTLINE CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

continued

**13. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 20<sup>th</sup> May 2024.



*FINANCIAL STATEMENTS 17 May 2024*

**PARENTLINE CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

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

**PARENTLINE CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2023

	2023 €	2022 €
<b>Income</b>		
Donations	601	1,087
Tusla Grant	114,378	104,940
Fundraising	40,330	32,420
	<u>155,309</u>	<u>138,447</u>
<b>Expenses</b>		
Wages and salaries	77,415	63,597
Social security costs	8,444	6,766
Training	9,785	3,083
Fundraising costs	362	-
Rent payable	5,997	11,128
Carmichael Centre Service charges	3,549	4,202
Insurance	1,059	1,059
Computer	125	487
Accounting Package	1,450	1,332
Printing	2,013	4,619
Repairs and maintenance	-	1,322
Printing and Postage	3,394	583
Stationery	1,541	992
Advertising	15,152	12,078
Salesforce Support	2,675	525
Board Expenses	363	2,186
Telephone	6,195	5,198
Website hosting	1,070	2,180
Travelling and Subsistence	368	495
Legal and professional	980	-
Conference costs	-	2,022
Auditor's/Independent Examiner's remuneration	4,980	4,000
Helpline room	256	217
Staff and Volunteer Welfare	7,819	8,249
Volunteer Recruitment	-	1,360
General Expenses	-	657
	<u>154,992</u>	<u>138,337</u>
<b>Net surplus</b>	<u>317</u>	<u>110</u>