



## **Galway Traveller Movement CLG**

(A company limited by guarantee, without a share capital)

### **Directors' Report and Financial Statements**

**for the year ended 31 December 2017**

candor  
Chartered Accountants and Registered Auditors  
Harris House,  
IDA Business Park,  
Tuam Road,  
Galway  
H91 RK5Y  
Ireland

Company Number: 227975

**Galway Traveller Movement CLG**  
(A company limited by guarantee, without a share capital)  
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## **Galway Traveller Movement CLG**

(A company limited by guarantee, without a share capital)

### **DIRECTORS AND OTHER INFORMATION**

**Directors**

Karen McGuire  
Maureen Sweeney (Resigned 27 April 2017)  
Ann Irwin  
Nora Ward  
Declan Brassil  
Margaret Maughan  
Jane Ward (Appointed 30 January 2017)

**Company Secretary**

Nora Ward

**Company Number**

227975

**Registered Office and Business Address**

1 The Plaza  
Headford Road  
Galway  
H91 KC6V  
Ireland

**Auditors**

candor  
Chartered Accountants and Registered Auditors  
Harris House,  
IDA Business Park,  
Tuam Road,  
Galway  
H91 RK5Y  
Ireland

**Bankers**

Bank of Ireland  
Mainguard St.  
Galway

**Solicitors**

O'Carroll & Co.  
Solicitors  
19A Merchants Road  
Galway

# Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

## DIRECTORS' REPORT

for the year ended 31 December 2017

The directors present their report and the audited financial statements for the year ended 31 December 2017.

### Principal Activity

Galway Traveller Movement CLG was set up as an independent Traveller organisation in 1994. It is a company limited by guarantee and is a not for profit organisation. It was established by Travellers and non Travellers in Galway with the ultimate aim to achieve equality and self determination for the Traveller community in Galway City and County. The Traveller community's ongoing situation of living with structural inequality based on their minority status must be addressed. Galway Traveller Movement plans to dedicate its resources to enabling the Traveller community to be part of a movement that challenges structural inequality. This is in line with the Company's 2014 - 2016 Strategic Plan 'Realising Social Change for the Traveller Community' which was extended for a further year to 31<sup>st</sup> December 2017 thus allowing for the development of the new strategic plan 2018 – 2022.

There has been no significant change in these activities during the year ended 31st December 2017.

In overall terms total income has decreased by €523,458 to €1,397,630 during the year. This decrease is mainly due to the fact that there wasn't any Better Energy Communities Project (Area Based) work in 2017.

### Vision

The Company's vision is full equality for Travellers and the participation of Travellers in social, economic, political and cultural life as well as the broader enhancement of social justice and human rights.

### Objectives and strategic aims

The objectives and strategic aims of the Company are:-

#### Strategic Aim 1:

To promote development opportunities for Travellers in Galway.

#### Strategic Aim 2:

To promote the distinct identity, culture and ethnicity of the Traveller Community and the importance of supporting and maintaining this culture for the benefit of Travellers and settled people

#### Strategic Aim 3:

To work towards the development of inclusive and culturally appropriate service provision for Travellers.

#### Strategic Aim 4:

To highlight and tackle the individual and institutional racism, discrimination and oppression faced by Travellers on a daily basis.

#### Strategic 5:

To network with organisations seeking to achieve a broader social justice, human rights perspective.

#### Strategic 6:

To promote the development of Galway Traveller Movement CLG as a resource for Travellers in Galway city and county.

The company uses a Results Based Management approach and carries out its work under 5 Strategic Areas of importance (SAI):

Health

Education

Accommodation

Enterprise and Work

Justice and Rights

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

### Financial Results

The surplus for the year after providing for depreciation and taxation amounted to €32,786 (2016 - €45,825).

At the end of the year, the company has assets of €582,556 (2016 - €909,340) and liabilities of €339,141 (2016 - €698,711). The net assets of the company have increased by €32,786.

## **Galway Traveller Movement CLG**

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### **DIRECTORS' REPORT**

for the year ended 31 December 2017

#### **Directors and Secretary**

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

Karen McGuire  
Maureen Sweeney (Resigned 27 April 2017)  
Ann Irwin  
Nora Ward  
Declan Brassil  
Margaret Maughan  
Jane Ward (Appointed 30 January 2017)

The secretary who served throughout the year was Nora Ward.

In accordance with the Company Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

#### **Future Developments**

“there is a strong link between minority status and poverty, and unrecognised minorities are denied access to economic, social and political development. Recognition based on self-identification is the first step in the process of securing minority rights and safeguarding the position of members of minorities as equal members of society. Substantive equality moves from the notion of regulating inequality to its elimination. It sets out to achieve real change for individuals and groups and strongly advocates for 'valuing diversity' - The Minority Rights Group International.

Members of the Traveller community have always self-identified as a minority ethnic group and have fought a long battle seeking formal recognition from the Irish state. This campaign concluded when finally the government conferred formal recognition to members of the Traveller community on 1st March 2017. However, the government needs to take further steps and action to ensure equality outcomes and full access to economic, social, cultural and political development for the Traveller community. The Irish government needs to be proactive in challenging all forms of discrimination and racism against the Traveller community.

Galway Traveller Movement will be monitoring progress in this area and are currently finalising its strategic plan for 2018-2022 using a value led approach to realising Traveller rights. Galway Traveller Movement are committed to working from community work and human rights based perspectives, that put the Traveller community central to decision making at all levels of the work.

#### **Post Balance Sheet Events**

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

#### **Auditors**

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

## Galway Traveller Movement CLG

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### DIRECTORS' REPORT

for the year ended 31 December 2017

#### Reserves Policy

The operational committee have reviewed the reserves of the company. The reserves are an integral part of the company's financial planning and programme budgeting. During the years ended 31st December 2013 to 2017, the company expanded the services that it provided to include SEAI area-based work and a small contract for the Irish Wheelchair Association. It also commenced work on the new model of delivery in the area of social enterprise development during 2015. These areas of work have generated reserves in the Company. At the 31st December 2017 the company had members' funds of €243,415 which are split into a fixed asset designated fund of €3,397 and unrestricted fund of €240,018.

The directors have decided that the unrestricted reserves will be allocated as follows:

**1. First Class Insulation reserve of €65,000.**

It is recommended that there is a 3 months' reserve in the company to deal with any funding matters for the CSP/FCL programme. Coping with a loss of income is a priority for the company as a safeguard to protect this project within the company. This is a requirement of Pobal and was in our CSP business plan submitted in 2014 for the period 2015 -2017.

**2. Working Capital reserve of €40,000.**

This is to ensure that there are reserves in place to assist with adequate cash flow on a monthly basis should there be a delay in a grant payment or debtor's payment. It is based on the amount provided in one month by the largest funder to the company and is a requirement of Pobal.

**3. Capital Reserve of €17,000.**

This is an allocation of reserves of €12,000 to enable the replacement of capital items for First Class Insulation as co funders under the Dormant Account Funds and €5,000 of capital items for other programmes that will not be grant aided during 2018.

**4. Staff Training Reserve of €10,000.**

A specific allocation of reserves of €10,000 to be spent on the Community campaigning and leadership course and training of staff and Board of Directors.

**5. Enterprise Project Reserve of €13,768.**

A specific allocation of reserves to the enterprise work in the Company. This includes the development of the First Class Insulation and Mattress Recycling projects and identifying other business opportunities. Finally as part of the agreement entered into with St Vincent De Paul in relation to the engagement of an enterprise worker, Galway Traveller Movement CLG has committed to spending €10,000, of which €4,648 is included as part of the Enterprise project reserve to be spent in 2018 on a skills audit that is planned for completion in 2018.

**6. After-schools Program Reserve of €15,000.**

It was decided that the after-schools program would be allocated reserves of €15,000 to ensure that the important educational work being done with the young Travellers will continue with support from Galway Traveller Movement CLG during 2018.

**7. Community Programmes Reserve of €10,250.**

A specific reserve allocation of €10,250 to support community programme initiatives during 2017.

**8. Justice & Rights Reserve of €5,000.**

A specific reserve allocation of €5,000 to support justice and rights in the form of court fees, solicitors' fees, and supplementary legal costs in the bringing of discrimination case(s) to court.

**9. Campaigns & PR Reserve of €10,000.**

A specific reserve allocation of €10,000 to be spent on campaigns and PR in 2018.

**10. Building Fund of €54,000.**

A specific allocation of reserves of €54,000 for a deposit on a community and enterprise building for Galway Traveller Movement CLG. The directors are of the view that it is an opportune time to try and identify a suitable building for Galway Traveller Movement CLG to bring the county and city community and enterprise together in one unit. This is the first opportunity in the history of the Company that it would have funds to put a deposit on a building and associated costs.

The Directors of Galway Traveller Movement will monitor the reserves policy on an ongoing basis at the Management Committee meetings.

## Galway Traveller Movement CLG

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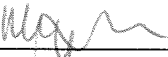
### DIRECTORS' REPORT

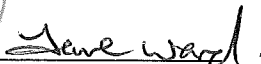
for the year ended 31 December 2017

#### Accounting Records

To ensure that adequate books and accounting records are kept in accordance with Sections 281 - 285 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 1 The Plaza, Headford Road, Galway, H91 KC6V.

Signed on behalf of the board

  
\_\_\_\_\_  
Karen McGuire

  
\_\_\_\_\_  
Jane Ward

Date: 31.5.18





## Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

### DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2017

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with 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 and promulgated by Chartered Accountants Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company 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 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 surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

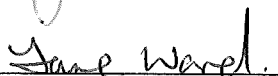
In so far as the directors are aware:

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

Signed on behalf of the board



Karen McGuire



Jane Ward

Date: 31-5-18

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Galway Traveller Movement CLG**

(A company limited by guarantee, without a share capital)

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

#### **Opinion**

We have audited the financial statements of Galway Traveller Movement CLG ('the company') for the year ended 31 December 2017 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a 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".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 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"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

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

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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

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.

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

#### **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:

- 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
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

#### **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. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

### Respective responsibilities

#### Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 11, which is to be read as an integral part of our report.

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

Our 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 any 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.



GILLIAN CAROLAN

for and on behalf of

**CANDOR**

Chartered Accountants and Registered Auditors

Harris House,

IDA Business Park,

Tuam Road,

Galway

H91 RK5Y

Ireland

Date: 31/5/18

## Galway Traveller Movement CLG

### APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

#### 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company's ability to continue as going concerns. 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 company to cease to continue as going concerns.
- 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.

**Galway Traveller Movement CLG**  
 (A company limited by guarantee, without a share capital)  
**INCOME AND EXPENDITURE ACCOUNT**  
 for the year ended 31 December 2017

	Notes	2017 €	2016 €
Income		1,397,630	1,921,087
Expenditure		(1,360,160)	(1,862,666)
Surplus before interest		37,470	58,421
Interest payable and similar expenses	5	-	(6,050)
Surplus before tax		37,470	52,371
Tax on surplus	7	(4,684)	(6,546)
Surplus for the year		32,786	45,825
Total Comprehensive Income		32,786	45,825

Approved by the board on 31.5.18 and signed on its behalf by:

  
 \_\_\_\_\_

Karen McGuire

  
 \_\_\_\_\_

Jane Ward

**Galway Traveller Movement CLG**  
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**BALANCE SHEET**

as at 31 December 2017

	Notes	2017 €	2016 €
<b>Fixed Assets</b>			
Tangible assets	8	156,222	156,534
<b>Current Assets</b>			
Stocks	9	6,344	9,596
Debtors	10	136,880	408,423
Cash and cash equivalents		283,110	334,787
		426,334	752,806
<b>Creditors: Amounts falling due within one year</b>	11	(186,316)	(545,574)
<b>Net Current Assets</b>		240,018	207,232
<b>Total Assets less Current Liabilities</b>		396,240	363,766
Amounts falling due after more than one year		(152,825)	(153,137)
<b>Net Assets</b>		243,415	210,629
<b>Reserves</b>			
Income and expenditure account		243,415	210,629
<b>Equity attributable to owners of the company</b>		243,415	210,629

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 31-5-18 and signed on its behalf by:

  
\_\_\_\_\_

Karen McGuire

  
\_\_\_\_\_

Jane Ward

**Galway Traveller Movement CLG**  
(A company limited by guarantee, without a share capital)  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2017

	Retained surplus	Total
	€	€
<b>At 1 January 2016</b>	164,804	164,804
Surplus for the year	45,825	45,825
<b>At 31 December 2016</b>	210,629	210,629
Surplus for the year	32,786	32,366
<b>At 31 December 2017</b>	<b>243,415</b>	<b>242,995</b>

**Galway Traveller Movement CLG**  
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**CASH FLOW STATEMENT**

for the year ended 31 December 2017

	Notes	2017 €	2016 €
<b>Cash flows from operating activities</b>			
Surplus for the year		32,786	45,825
Adjustments for:			
Interest payable and similar expenses		-	6,050
Tax on surplus on ordinary activities		4,684	6,546
Depreciation		31,814	36,179
Surplus/deficit on disposal of tangible fixed assets		-	(600)
Amortisation of government grants		(31,814)	(36,179)
		<u>37,470</u>	<u>57,821</u>
Movements in working capital:			
Movement in stocks		3,252	379
Movement in debtors		266,965	(79,772)
Movement in creditors		(170,446)	112,041
		<u>137,241</u>	<u>90,469</u>
Cash generated from operations		137,241	90,469
Interest paid		-	(6,050)
Tax paid		-	(20,975)
		<u>137,241</u>	<u>63,444</u>
Net cash generated from operating activities		<u>137,241</u>	<u>63,444</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible fixed assets		(31,502)	(14,858)
Receipts from sales of tangible fixed assets		-	600
		<u>(31,502)</u>	<u>(14,258)</u>
Net cash used in investment activities		<u>(31,502)</u>	<u>(14,258)</u>
<b>Cash flows from financing activities</b>			
New short term loan		-	407,129
Repayment of short term loan		(188,632)	(427,773)
Government grants		31,502	14,858
		<u>(157,130)</u>	<u>(5,786)</u>
Net cash used in financing activities		<u>(157,130)</u>	<u>(5,786)</u>
Net (decrease)/increase in cash and cash equivalents		(51,391)	43,400
Cash and cash equivalents at beginning of financial year		334,501	291,101
Cash and cash equivalents at end of financial year	19	<u><u>283,110</u></u>	<u><u>334,501</u></u>



## Galway Traveller Movement CLG

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### GRANT INFORMATION

for the year ended 31 December 2017

Agency	Programme	Project or service	Term of grant	Total grant awarded over that period	Grant taken to income in year ended 31 <sup>st</sup> Dec 2017	Expenditure taken to the income and expenditure account in the year ended 31 <sup>st</sup> Dec 2017	Grant amount received in year ended 31 <sup>st</sup> Dec 2017	Grant amount due or (deferred) at the 31 <sup>st</sup> Dec 2017
National Traveller Partnership - Department of Justice and Equality	Local Community Development Programme	Coordination and Administration	01/01/2017 to 31/12/2017	107,016	107,016	107,016	117,069	(10,053)
Department of Employment Affairs and Social Protection (Galway)	Community Employment Scheme	Community Employment	23/10/2017 to 19/10/2018	290,000 est.	58,164	58,164	97532	(39,368)
Department of Employment Affairs and Social Protection (Galway)	Community Employment Scheme	Community Employment	26/10/2015 to 21/10/2016	301,976	-	-	8,623	-
Department of Employment Affairs and Social Protection (Galway)	Community Employment Scheme	Community Employment	24/10/2016 to 20/10/2017	235,807	192,345	192,345	173,963	6,261
Health Service Executive - Department of Health	Galway City Health Project Peer Led Primary Health Care Programme	Galway City Traveller Movement Health Project	01/01/2016 to 31/12/2016	247,032	-	-	-	12,350

## Galway Traveller Movement CLG

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### GRANT INFORMATION

for the year ended 31 December 2017

Grant information (Continued) Agency	Programme	Project or service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 <sup>st</sup> Dec 2017	Expenditure taken to the income and expenditure account in the year ended 31 <sup>st</sup> Dec 2017	Grant amount received in year ended 31 <sup>st</sup> Dec 2017	Grant amount due or (deferred) at the 31 <sup>st</sup> Dec 2017
Health Service Executive - Department of Health	Galway City Health Project Peer Led Primary Health Care Programme	Galway City Traveller Movement Health Project	01/01/2017 to 31/12/2017	247,032	247,032	253,157	234,682	12,350
Western Drugs Task Force	Galway City Health Project	Galway City Traveller Movement Drugs Pilot Project	01/01/2015 to 31/12/2015	632	-	-	-	(632)
Western Drugs Task Force	Galway City Health Project	Baby Shower/Pregnancy Awareness Campaign	01/01/2017 to 31/12/2017	250	250	250	250	-
Home Sweet Home	Galway City Health Project Peer Led Primary Health Care Programme	Accommodation Campaign	01/01/2017 to 31/12/2017	500	500	500	500	-
Health Service Executive - Department of Health	Galway Rural Health Project Peer Led Primary Health Care Programme	South-East Galway Galway Traveller Health Project	01/01/2016 to 31/12/2016	253,741	-	-	-	12,687
Health Service Executive - Department of Health	Galway Rural Health Project Peer Led Primary Health Care Programme	South-East Galway Galway Traveller Health Project	01/01/2017 to 31/12/2017	253,741	253,741	261,204	241,054	12,687

## Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

### GRANT INFORMATION

for the year ended 31 December 2017

Grant information (Continued) Agency	Programme	Project or service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 <sup>st</sup> Dec 2017	Expenditure taken to the income and expenditure account in the year ended 31 <sup>st</sup> Dec 2017	Grant amount received in year ended 31 <sup>st</sup> Dec 2017	Grant amount due or (deferred) at the 31 <sup>st</sup> Dec 2017
Health Services Executive - Department of Health	Counselling Programme	Counselling Service	01/01/2016 to 31/12/2016	6,000	3,114	3,114	-	-
Health Service Executive - Department of Health	Counselling Programme	Counselling Service	01/01/2017 to 31/12/2017	12,950	827	827	12,950	(12,123)
Tusla	Counselling Programme	Counselling Service	01/01/2017 to 31/12/2017	1,600	1,600	1,600	1,600	-
Galway City Council	Social Inclusion	After School Project (ASP)	01/01/2017 to 31/12/2017	1,092	1,092	1,092	-	1,092
Exchange House Ireland	Mental Health and Wellbeing	Focus group discussion on suicide within the Traveller community	01/01/2016 to 30/06/2017	1,000	825	825	-	-
Galway County Council	Traveller Interagency Programme	Fitness Class	01/01/2017 to 31/12/2017	640	640	640	640	-
Galway County Council	Small Community Grant	First Class Recycling	01/01/2017 to 31/12/2017	2,500	2,500	2,500	2,500	-
Galway County Council	Department of Justice – Traveller Pride Fund	Ltags	01/01/2017 to 31/12/2017	1,017	1,017	1,017	1,017	-

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Pobal – Department of Employment Affairs and Social Protection	Community Services Programme	First Class Insulation	01/01/2015 to 31/12/2017	508,518	169,283	169,283	170,231	(948)
Pobal – Department of Children and Youth Affairs	Department of Children & Youth Affairs – CCS Programme	After School Project (ASP)	01/09/2017 to 31/12/2017	275	275	275	275	-
Pobal – Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs	Dormant Accounts Fund	First Class Insulation	23/06/2017 to 31/12/2018	66,039	10,574	10,574	39,623	(29,049)
Pobal – Department of Children and Youth Affairs	School Aged Childcare Capital 2017	After School Project (ASP)	15/08/2017 to 31/12/2017	10,223	10,223	10,223	10,223	-
National Traveller Women's Forum	Community Ireland Fund	Behaviour and attitudes market research	01/01/2016 to 31/12/2016	1,200	600	600	1,200	-
St. Stephen's Green Trust	Travellers in Prison Initiative	"Just Stronger Together" Project	01/01/2016 to 31/12/2018	15,000	6,641	6,641	-	(5,029)

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### GRANT INFORMATION

for the year ended 31 December 2017

Grant information (Continued) Agency	Programme	Project or service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2017	Expenditure taken to the income and expenditure account in the year ended 31 <sup>st</sup> Dec 2017	Grant amount received in year ended 31 Dec 2017	Grant amount due or (deferred) at the 31 <sup>st</sup> Dec 2017
St. Vincent's De Paul	Enterprise Programme	Traveller Enterprise Development & Support	01/6/2014 to 31/03/2017	60,000	2,023	2,023	-	-
University of Limerick	IREC Grant	Accommodation Campaign	20/11/2017 to 31/12/2017	3,346	3,346	3,346	-	-
Community Foundation of Ireland	Social Change Grant 2018	Community Campaigning and Leadership Course	01/01/2017 to 30/06/2018	7,500	-	-	7,500	(7,500)

**Note 1:** The grants were for a specified project or service.

**Note 2:** The following capital grants were awarded during the year ended 31 December 2017:

Pobal – School Aged Childcare Capital 2017 - €10,222.69.

Pobal – Dormant Accounts Fund - €60,167 relating to capital

Also, included in the grants were amounts totalling €12,820 that were “grants transferred to capital expenditure” used to purchase necessary fixed assets.

#### Tax Clearance Compliance with Circulars

The company have complied with relevant Circulars, including Circular 44/2006 ‘Tax Clearance Procedures Grants, Subsidiaries and Similar Type Payments’ (as issued by the Department of Public Expenditure and Reform in September 2014) by providing tax clearance access numbers to grant providers when requested throughout the year to enable online verification of tax clearance via the Revenue online system.

**Galway Traveller Movement CLG**  
(A company limited by guarantee, without a share capital)  
**GRANT INFORMATION**  
for the year ended 31 December 2017

# Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

### 1. GENERAL INFORMATION

Galway Traveller Movement CLG is a company limited by guarantee incorporated in Republic of Ireland.

### 2. ACCOUNTING POLICIES

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

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2017 have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

#### Income

Income primarily comprises grant income received from the State and public bodies during the year in order to meet the company's day-to-day expenditure. The company also receives income in relation to two social enterprise projects that were carried out during the year involved in insulation and recycling business. Where income is received and relates to or is not used until the following financial period, the relevant portion is treated as deferred income. Where grants relating to the current period are not received until the following period, the income is accrued on the Balance Sheet.

#### Tangible fixed assets and depreciation

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

Improvement to leasehold properties	-	5 - 10% Straight line
Plant and machinery	-	15% Straight balance
Fixtures, fittings and equipment	-	15 - 33% Straight balance
Motor vehicles	-	15% Straight balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Depreciation from 2015 onwards is now charged on a straight line basis only.

#### Stocks

Stocks are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Borrowing costs

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

## Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

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.

#### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

#### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

### 3. PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

<b>4. OPERATING SURPLUS</b>	<b>2017</b>	<b>2016</b>
	€	€
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible fixed assets	<b>31,814</b>	36,179
Surplus on disposal of tangible fixed assets	-	(600)
Government grants received	<b>(1,037,628)</b>	(1,394,223)
Amortisation of Government grants	<b>(31,814)</b>	(36,179)
	<u><u>                    </u></u>	<u><u>                    </u></u>
<b>5. INTEREST PAYABLE AND SIMILAR EXPENSES</b>	<b>2017</b>	<b>2016</b>
	€	€
Interest	-	6,050
	<u><u>                    </u></u>	<u><u>                    </u></u>



## Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

#### 6. EMPLOYEES

During the year the average number of employees was

	2017 Number	2016 Number
FAS CE Schemes – Supervisors and Participants	20	20
Project Co-Ordinator	1	1
Primary Health Care Co-Ordinator	3	3
Community Development Workers	4	3
Administrators	3	3
Community Health Workers	16	17
Community Service Manager	1	1
Community Service Operators	8	8
Carrowbrown Afterschool Project	1	1
Traveller Economy Workers	1	1
	<u>58</u>	<u>58</u>

The staff costs comprise:

	2017 €	2016 €
Wages and salaries	918,111	950,565
Social welfare costs	72,191	73,739
Pension costs	14,749	14,457
	<u>1,005,051</u>	<u>1,038,761</u>

No employees earned a salary in excess of €60,000 during the year or prior year.

#### 7. TAX ON SURPLUS

	2017 €	2016 €
(a) Analysis of charge in the year		
<b>Current tax:</b>		
Corporation tax at 12.5% (2016 - 12.5%) (Note 6 (b))	<u>4,684</u>	<u>6,546</u>
Surplus before tax	<u>37,470</u>	<u>52,371</u>
Surplus before tax multiplied by the standard rate of corporation tax in the Republic of Ireland at 12.50% (2016 - 12.5%)	<u>4,684</u>	<u>6,546</u>

## Galway Traveller Movement CLG

(A company limited by guarantee, without a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

#### 8. TANGIBLE FIXED ASSETS

	Improvement to leasehold properties €	Plant and machinery €	Fixtures, fittings and equipment €	Motor Vehicles €	Total €
<b>Cost</b>					
At 1 January 2017	385,094	52,991	114,443	30,000	582,528
Additions	-	1,133	30,369	-	31,502
At 31 December 2017	<u>385,094</u>	<u>54,124</u>	<u>144,812</u>	<u>30,000</u>	<u>614,030</u>
<b>Depreciation</b>					
At 1 January 2017	260,029	40,303	100,762	24,900	425,994
Charge for the year	15,633	8,001	7,280	900	31,814
At 31 December 2017	<u>275,662</u>	<u>48,304</u>	<u>108,042</u>	<u>25,800</u>	<u>457,808</u>
<b>Net book value</b>					
At 31 December 2017	<u><u>109,432</u></u>	<u><u>5,820</u></u>	<u><u>36,770</u></u>	<u><u>4,200</u></u>	<u><u>156,222</u></u>
At 31 December 2016	<u><u>125,065</u></u>	<u><u>12,688</u></u>	<u><u>13,681</u></u>	<u><u>5,100</u></u>	<u><u>156,534</u></u>

#### 9. STOCKS

	<b>2017</b>	2016
	€	€
Finished goods and goods for resale	<u><u>6,344</u></u>	<u><u>9,596</u></u>

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

#### 10. DEBTORS

	<b>2017</b>	2016
	€	€
Trade debtors	72,758	187,588
Other debtors	9,833	701
Taxation	7,375	23,945
Prepayments	5,507	5,507
Accrued income	41,407	190,682
	<u><u>136,880</u></u>	<u><u>408,423</u></u>

#### 11. CREDITORS

<b>Amounts falling due within one year</b>	<b>2017</b>	2016
	€	€
Amounts owed to credit institutions	-	188,918
Trade creditors	8,306	33,944
Taxation	-	14,544
Other creditors	2,752	5,240
Pension accrual	899	4,656
Accruals	7,589	57,064
Deferred Income	166,770	241,208
	<u><u>186,316</u></u>	<u><u>545,574</u></u>

SE Systems provided a bridging interest free loan of €407,129 to the company in 2016 in relation to financing the area based work that the company completed in 2016. There are no any fixed monthly repayments. The loan was fully repaid in 2017.

## Galway Traveller Movement CLG

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### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

#### 12. PENSION COSTS - DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €14,749 (2016: €14,457). There are €899 of pension contributions outstanding at the year end.

13. GOVERNMENT GRANTS DEFERRED	2017	2016
	€	€
<b>Capital grants received and receivable</b>		
At 1 January 2017	374,789	359,931
Increase in year	31,502	14,858
	<hr/>	<hr/>
At 31 December 2017	406,291	374,789
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 January 2017	(221,652)	(185,473)
Amortised in year	(31,814)	(36,179)
	<hr/>	<hr/>
At 31 December 2017	(253,466)	(221,652)
	<hr/>	<hr/>
<b>Net book value</b>		
At 31 December 2017	152,825	153,137
	<hr/>	<hr/>
At 1 January 2017	153,137	174,458
	<hr/>	<hr/>

Deferred grants comprise grant income used to acquire fixed assets. These grants are amortised to the profit and loss in line with the depreciation charge on those assets.

#### 14. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2017.

#### 15. CONTINGENT LIABILITIES

Bank of Ireland advise there is a contingent liability in the amount of €41,000 in respect of Electronic Funds Transfers and €2,500 in respect of credit cards.

16. DIRECTORS' REMUNERATION	2017	2016
	€	€
Remuneration	6,864	5,742
	<hr/>	<hr/>

#### 17. RELATED PARTY TRANSACTIONS

Declan Brassil is a director of this company and is also the manager of Galway City Partnership. The company rents 1 The Plaza from Galway City Partnership at an annual cost of €29,020 (2016: €29,020)

#### 18. POST-BALANCE SHEET EVENTS

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

## Galway Traveller Movement CLG

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### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2017

19. CASH AND CASH EQUIVALENTS	2017	2016
	€	€
Cash and bank balances	283,110	334,787
Bank overdrafts	-	(286)
	<u>283,110</u>	<u>334,501</u>

#### 20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on the 31<sup>st</sup> May 2018.