



**Galway Traveller Movement CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2023**

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

**Company Number: 227975**

# Galway Traveller Movement CLG

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## **Galway Traveller Movement CLG**

### **DIRECTORS AND OTHER INFORMATION**

**Directors**

Declan Brassil  
Laura Newell  
Anne Costello  
Bridget Kelly (Appointed 2 March 2023)  
Coleman Sweeney  
Ann Lyons

**Company Secretary**

Anne Costello

**Company Number**

227975

**Registered Office and Business Address**

1 The Plaza  
Headford Road  
Galway  
H91 KC6V  
Ireland

**Auditors**

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

**Bankers**

Bank of Ireland  
Mainguard St.  
Galway

**Solicitors**

Mullery Solicitors  
33 Woodquay  
Galway  
H91A2PP

# Galway Traveller Movement CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

### Principal Activity

Galway Traveller Movement Limited 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 Strategic Plan.

There has been no significant change in these activities during the year ended 31st December 2023. In overall terms total income has increased by €401,128 to €2,352,102 during the year. This increase is mainly due to the increase in trading and grant income during the year. While activities remain the same, the directors welcome the increase in funding from key funding agencies. This enabled the organisation in the improvement of staff wages and conditions.

The company's vision:

"Full equality, social justice and human rights realised for members of the Traveller community, and meaningful participation of Travellers in social, economic, political and cultural life".

The company's mission:

"To challenge discrimination and racism experienced by the Traveller community in Galway City and County, to challenge the status quo and to empower members of the Traveller community to take action to realise Traveller rights".

### Values

Galway Traveller Movement has a long history of working from community work and human rights based approaches. A values-based approach was taken in developing the strategic plan. This approach acknowledges the centrality of values to the motivation of the individuals involved with Galway Traveller Movement and to the purpose, direction and priorities of Galway Traveller Movement as an organisation. A values-based approach makes the shared values held within Galway Traveller Movement explicit and establishes the directions to be taken over the period of the strategic plan based on these values.

Galway Traveller Movement promotes its values externally through its representation work and in its work of supporting organisational change within institutions of key relevance to the Traveller community. A coherent and consistent focus on Galway Traveller Movement's values is pursued in external communications and public awareness activities. Galway Traveller Movement policy positions are developed and articulated within the framework of Galway Traveller Movement's values.

Galway Traveller Movement's work is motivated and guided by the following five values:

SOCIAL JUSTICE, EQUALITY, COLLECTIVITY, PARTICIPATION, DIGNITY

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

### Financial Results

The deficit for the financial year after providing for depreciation amounted to €(10,035) (2022 - €(50,712)).

During 2023, the Directors planned to use a portion of the unrestricted reserves for specific community and staff actions that required financial support. This spend resulted in a deficit in the financial statements which is offset by the unrestricted reserves forward. In addition, the deficit for 2023 occurred due to the difference in the depreciation of fixed assets and the amortisation of capital grants, relating to fixed assets purchased by the Company during the year and prior years. The requirement to retain a portion of the reserves to deal with this difference has been identified as a fixed asset designated fund in the Reserves policy as outlined in this Directors Report. The amount required for the year ended 31<sup>st</sup> December 2023 was €19,290 contributing to the deficit as presented in the financial statements.

At the end of the financial year, the company has assets of €992,523 (2022 - €1,119,256) and liabilities of €690,250 (2022 - €806,948). The net assets of the company have decreased by €(10,035).

# Galway Traveller Movement CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2023

### Directors and Secretary

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

Declan Brassil  
Laura Newell  
Anne Costello  
Bridget Kelly (Appointed 2 March 2023)  
Coleman Sweeney  
Ann Lyons

The secretary who served throughout the financial year was Anne Costello.

In accordance with the company's constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

### Future Developments

These are the key future developments that have been agreed:

- Proactive in challenging all forms of discrimination and racism against the Traveller community.
- Development of the local Traveller action groups and grass roots approach.
- Identify key Traveller leaders to champion the work.
- The creation of employment for members of the Traveller community and the expansion of Social enterprises.
- Members of the Traveller community progressing into third level education.
- The development of Traveller mental health and wellbeing program.
- Addressing health inequalities through the peer-led primary health care program.
- Increased Traveller participation in decision making at a local, regional and national level.
- Innovative campaigns to realise Traveller rights to accommodation, education and mental health.
- Celebrate and promote Traveller culture and heritage.

### Post Balance Sheet Events

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

### Auditors

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

### Reserves Policy

The Directors have reviewed the reserves of the company. The reserves are an integral part of the company's financial planning and programme budgeting. The reserves were created by the company expanding its services into trading in the social enterprise sector.

At the 31st of December 2023 the company had members' funds of €302,273 which are split into a fixed asset designated fund of €71,635 and unrestricted fund of €230,638.

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

#### 1. Social Enterprise reserve of €135,000

It is recommended that there is a 3 months' reserve in the company to deal with any funding matters for the Community Service programme (CSP). 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. It is intended that this reserve will be utilised to cover any loss of turnover that may be experienced.

#### 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.

#### 3. Community reserve of €45,638

An allocation of €45,638 is made to assist the community initiatives for members of the Traveller community.

#### 4. Fixed asset reserve of €10,000

A specific allocation of reserves of €10,000 to enable the replacement of capital items that will not be grant aided during 2023.

## **Galway Traveller Movement CLG DIRECTORS' REPORT**

for the financial year ended 31 December 2023

The Directors of Galway Traveller Movement will monitor the reserves policy on an ongoing basis at the director's meetings.

### **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**

**Declan Brassil**  
Director

**Date: 08<sup>th</sup> August 2024**

**Ann Lyons**  
Director

**Date: 08<sup>th</sup> August 2024**

# **Galway Traveller Movement CLG**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2023

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", 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 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 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 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, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

### **Disclosure of Information to Auditor**

Each persons who are directors at the date of approval of this report confirms that:

- 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**

**Declan Brassil**  
**Director**

**Date: 08<sup>th</sup> August 2024**

**Ann Lyons**  
**Director**

**Date: 08<sup>th</sup> August 2024**

# **INDEPENDENT AUDITOR'S REPORT**

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

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

#### **Opinion**

We have audited the financial statements of Galway Traveller Movement CLG ('the company') for the financial year ended 31 December 2023 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 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 2023 and of its deficit 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", applying Section 1A of that Standard; 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 company 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 4 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 company'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.

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

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

- the information given in the 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.

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

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



# **INDEPENDENT AUDITOR'S REPORT**

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

### **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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 7, 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 company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 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 contained in the appendix to this report, located at page 10, 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.

**GEORGE TAYLOR**  
**for and on behalf of**  
**CANDOR CHARTERED ACCOUNTANTS LIMITED**  
Chartered Accountants and Registered Auditors  
Harris House,  
IDA Business Park,  
Tuam Road,  
Galway  
H91 RK5Y  
Ireland

**Date: 08<sup>th</sup> August 2024**

# **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 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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a 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**  
**INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Income	5	2,352,102	1,950,974
Expenditure		<u>(2,362,137)</u>	<u>(2,001,686)</u>
Deficit for the financial year		<u>(10,035)</u>	<u>(50,712)</u>
Total comprehensive income		<u><u>(10,035)</u></u>	<u><u>(50,712)</u></u>

Approved by the board on 08<sup>th</sup> August 2024 and signed on its behalf by:

Declan Brassil  
Director

Ann Lyons  
Director

# Galway Traveller Movement CLG

## BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	9	189,318	243,263
<b>Current Assets</b>			
Debtors	10	166,126	115,233
Cash and cash equivalents		637,079	760,760
		803,205	875,993
<b>Creditors: amounts falling due within one year</b>	12	(572,567)	(650,396)
<b>Net Current Assets</b>		230,638	225,597
<b>Total Assets less Current Liabilities</b>		419,956	468,860
<b>Government grants</b>	15	(117,683)	(156,552)
<b>Net Assets</b>		302,273	312,308
<b>Reserves</b>			
Income and expenditure account		302,273	312,308
<b>Equity attributable to members of the company</b>		302,273	312,308

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 on 08<sup>th</sup> August 2024 and signed on its behalf by:

Declan Brassil  
Director

Ann Lyons  
Director

# Galway Traveller Movement CLG

## RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2023

	Retained surplus	Total
	€	€
<b>At 1 January 2022</b>	363,020	363,020
Deficit for the financial year	(50,712)	(50,712)
<b>At 31 December 2022</b>	312,308	312,308
Deficit for the financial year	(10,035)	(10,035)
<b>At 31 December 2023</b>	<b>302,273</b>	<b>302,273</b>

**Galway Traveller Movement CLG**  
**CASH FLOW STATEMENT**  
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Deficit for the financial year		(10,035)	(50,712)
Adjustments for:			
Depreciation		76,800	75,684
Amortisation of government grants		(57,510)	(45,773)
		<u>9,255</u>	<u>(20,801)</u>
Movements in working capital:			
Movement in debtors		(50,893)	6,734
Movement in creditors		(77,829)	149,859
		<u>(119,467)</u>	<u>135,792</u>
Cash (used in)/generated from operations			
		<u>(119,467)</u>	<u>135,792</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(22,855)	(53,644)
		<u>(22,855)</u>	<u>(53,644)</u>
<b>Cash flows from financing activities</b>			
Government grants		18,641	46,652
		<u>18,641</u>	<u>46,652</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(123,681)</b>	<b>128,800</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>760,760</b>	<b>631,960</b>
		<u>760,760</u>	<u>631,960</u>
<b>Cash and cash equivalents at end of financial year</b>	<b>11</b>	<b>637,079</b>	<b>760,760</b>
		<u><u>637,079</u></u>	<u><u>760,760</u></u>

# Galway Traveller Movement CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. General Information

Galway Traveller Movement CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 227975. The registered office of the company is 1 The Plaza, Headford Road, Galway, H91 KC6V, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 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 company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2023 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" Section 1A, issued by the Financial Reporting Council.

#### 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 enterprise work that was carried out during the year. 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 assets and depreciation

Tangible 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 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.

#### 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.

#### 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

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.

# Galway Traveller Movement CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 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 recognised at fair value when the company has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Where the entitlement is not met then these amounts are deferred at the end of the financial year.

### 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. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

### 4. Provisions Available for Audits of Small Entities

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

### 5. Income

The income for the financial year is analysed as follows:

	2023 €	2022 €
<b>By Category:</b>		
Contract income	386,751	414,294
Government Grants	1,899,707	1,481,610
Other income	8,134	9,297
Other operating income	57,510	45,773
	<u>2,352,102</u>	<u>1,950,974</u>

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the promotion of full equality and participation of Travellers in social, economic, political and cultural life, as well as the enhancement of social justice and human rights.

### 6. Operating deficit

	2023 €	2022 €
<b>Operating deficit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	76,800	75,684
Amortisation of Government grants	(57,510)	(45,773)
	<u>76,800</u>	<u>75,684</u>
	<u>(57,510)</u>	<u>(45,773)</u>



**Galway Traveller Movement CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

**7. Employees and remuneration**

**Number of employees**

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

	<b>2023 Number</b>	<b>2022 Number</b>
Administrators	4	2
CE Schemes - Supervisors and Participants	18	16
Co-Ordinator	2	1
Co-Ordinator/Community Service Manager	-	1
Community Development Workers	3	4
Community Health Workers	21	19
Community Service Manager	2	1
Community Service Operatives	15	19
Creative Arts Workers	1	3
Domestic Violence Workers	2	2
Education Workers	5	6
Enterprise Worker	1	1
Lorry Driver	2	1
Primary Health Care Co-Ordinators	4	3
	<b>80</b>	<b>79</b>

The staff costs comprise:

	<b>2023 €</b>	<b>2022 €</b>
Wages and salaries	1,326,628	1,144,594
Social welfare costs	120,758	107,364
Pension costs	22,668	24,830
	<b>1,470,054</b>	<b>1,276,788</b>

**8. Employee Salary Bands (for staff over €60,000)**

<b>Salary Band</b>	<b>Number of Employees</b>
€60,000 to €69,000	<b>1</b>

**Galway Traveller Movement CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2023

**9. Tangible assets**

	Improvement to leasehold properties €	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>					
At 1 January 2023	328,117	247,265	123,323	83,855	782,560
Additions	-	1,254	11,032	10,569	22,855
At 31 December 2023	328,117	248,519	134,355	94,424	805,415
<b>Depreciation</b>					
At 1 January 2023	298,396	97,645	94,969	48,287	539,297
Charge for the financial year	16,406	32,617	13,613	14,164	76,800
At 31 December 2023	314,802	130,262	108,582	62,451	616,097
<b>Net book value</b>					
At 31 December 2023	<b>13,315</b>	<b>118,257</b>	<b>25,773</b>	<b>31,973</b>	<b>189,318</b>
At 31 December 2022	29,721	149,620	28,354	35,568	243,263

**10. Debtors**

	2023 €	2022 €
Trade debtors	63,637	42,309
Taxation (Note 13)	7,467	-
Prepayments and accrued income	95,022	72,924
	<b>166,126</b>	<b>115,233</b>

**11. Cash and cash equivalents**

	2023 €	2022 €
Cash and bank balances	637,079	760,760

**12. Creditors**  
**Amounts falling due within one year**

	2023 €	2022 €
Trade creditors	28,638	12,321
Taxation (Note 13)	23,979	35,303
Other creditors	7,562	35,887
Pension accrual	4,261	3,155
Accruals	11,490	6,717
Deferred Income	496,637	557,013
	<b>572,567</b>	<b>650,396</b>

**13. Taxation**

	2023 €	2022 €
<b>Debtors:</b>		
VAT	7,467	-
<b>Creditors:</b>		
VAT	-	7,442
PAYE	23,979	27,861
	<b>23,979</b>	<b>35,303</b>

## Galway Traveller Movement CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### 14. 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 €22,668 (2022: €24,830). There are €3,155 of pension contributions outstanding at the year end (2022 €4,261).

#### 15. Government Grants Deferred

	2023 €	2022 €
<b>Capital grants received and receivable</b>		
At 1 January 2023	610,329	563,677
Increase in financial year	18,641	46,652
	<u>628,970</u>	<u>610,329</u>
At 31 December 2023	628,970	610,329
<b>Amortisation</b>		
At 1 January 2023	(453,777)	(408,004)
Amortised in financial year	(57,510)	(45,773)
	<u>(511,287)</u>	<u>(453,777)</u>
At 31 December 2023	(511,287)	(453,777)
<b>Net book value</b>		
At 31 December 2023	<u>117,683</u>	<u>156,552</u>
At 1 January 2023	<u>156,552</u>	<u>155,673</u>

Deferred grants relates to 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.

## Galway Traveller Movement CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

#### 16. State funding

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Department of Children, Equality, Disability, Integration and Youth	National Traveller Partnership	Coordination and Administration	31/12/2022	1,505	1,505	1,505	-	-	-
Department of Children, Equality, Disability, Integration and Youth	National Traveller Partnership	Coordination and Administration	31/12/2023	154,349	154,349	154,349	154,349	-	-
Department of Children, Equality, Disability, Integration and Youth	National Traveller Partnership	Educate to empower project	2022-2023	53,000	66,684	66,684	53,000	(10,322)	-
Department of Children, Equality, Disability, Integration & Youth	Ireland Against Racism Fund 2023	Galway against racism campaign	2023-2024	10,000	-	-	10,000	(10,000)	-
Galway City Council	Carrowbrowne Residents	Residents committee support grant	2023-2024	1,000	-	-	1,000	(1,000)	-
Department of Social Protection (Galway)	Community Employment Scheme	Community Employment	18/10/2021 to 14/10/2022	167,897	-	-	4,263	-	-

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Department of Social Protection (Galway)	Community Employment Scheme	Community Employment	17/10/2022 to 13/10/2023	200,000 est	218,898	218,898	213,480	11,663	769
Department of Social Protection (Galway)	Community Employment Scheme	Community Employment	16/10/2023 to 11/10/2024	200,000 est	-	-	29,298	(29,298)	-
Health Service Executive - Dept of Health	Community Healthcare West	Galway City & South-east Galway Peer led PHCP	31/12/2022	497,267	-	-	24,863	-	-
Health Service Executive - Dept of Health	Community Healthcare West	Galway City & South-east Galway Peer led PHCP	31/12/2022	24,988	-	-	24,988	-	-
Health Service Executive - Dept of Health	Community Healthcare West	Galway City & South-east Galway Peer led PHCP	31/12/2022	497,267	57,493	57,493	-	-	-
Health Service Executive - Dept of Health	Community Healthcare West	Galway City & South-east Galway Peer led PHCP	31/12/2023	497,267	465,789	465,789	472,404	(35,619)	2,181
Health Service Executive - Dept of Health	Suicide Prevention	Counselling Programme	31/12/2021	12,600	9,602	9,602	-	-	-

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Health Service Executive - Dept of Health	Galway City & South-east Galway Peer led PHCP	CHW IT Upskilling	2022-2023	14,495	74	74	-	(11,110)	3,311
Health Service Executive - Dept of Health	Galway City & South-east Galway Peer led PHCP	Men's Health	2022-2023	15,000	1,409	1,409	-	(13,591)	-
Health Service Executive - Dept of Health	Community Healthcare West - Traveller Unit Health	Covid Impact Assessment	2022-2023	20,000	13,965	13,965	-	(50)	-
Health Service Executive - Dept of Health	Community Healthcare West	Period Dignity	2022-2023	6,500	1,053	1,053	6,500	(5,447)	-
Rethink	Growth Fund	Bounceback Recycling	01/01/2022 – 31/12/2024	736,000	270,339	270,339	216,000	(23,640)	11,823
Rethink	Growth Fund	Bounceback Recycling	01/01/2023 – 31/12/2023	736,000 (as above)	-	-	90,000	(90,000)**	-
The Community Foundation	Youth Fund - employment	Right to work project	2022-2023	10,000	-	-	-	(10,000)	-

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Pobal - Dept. Rural & Community Development	Community Services Programme	Bounceback Recycling Galway Artisan Workshop	31/12/2022	330,642	18,176	18,176	-	-	-
Pobal - Dept. Rural & Community Development	Community Services Programme	Bounceback Recycling Galway Artisan Workshop	31/12/2023	358,305	319,896	319,896	330,423	(38,409)	-
Pobal - Dept. Rural & Community Development	Community Services Programme	Wage support	31/12/2022	21,000	2,773	2,773	-	-	-
Pobal - Dept. Rural & Community Development	Dormant Accounts Fund (Arise)	Bounceback Recycling	2022	10,000	-	-	-	(114)	-
Ardan	National Talent Academy Film	Misleór on screen	2022-2023	6,000	6,000	6,000	4,000	-	-
Galway City Council	Culture Night	Culture Night Events	2023	1,000	1,000	1,000	1,000	-	-

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Galway City Council	Arts Grant 2023	Community Arts Grant	2023	1,500	1,500	1,500	1,500	-	-
Galway City Council	Creative Ireland	Creative Communities programme	2023	5,000	5,000	5,000	5,000	-	-
Galway County Council	Creative Ireland	Creative Communities programme	2023	5,000	5,000	5,000	5,000	-	-
Involve CLG	Traveller Pride	Traveller Pride Week	2023	2,000	2,000	2,000	2,000	-	-
Irish Architecture Foundation	Misleor	Presentation	2023	450	450	450	450	-	-
National Talent Academy Film and TV	Misleor on Screen	Misleor on Screen	2023	451	451	451	451	-	-
NUI Galway	Arts in Action	Misleor Festival Artists	2023	500	500	500	500	-	-



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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Rehab Care	Cultural Awareness Training	Cultural Awareness Training	2023	200	200	200	200	-	-
The Arts Council	Festivals Investment Scheme	Misleór Festival of Nomadic Culture	2023	25,000	25,000	25,000	20,000	5,000	-
The Arts Council	Capacity Building Support	Misleór Festival of Nomadic Culture	01/07/2022 - 30/06/2023	7,840	935	935	-	(889)	-
The Arts Council	Creative Ireland	Creative Ireland Programme	2023	50,000	49,161	49,161	49,073	-	-
The Arts Council	International Residency Initiative	International Residency Initiative	2023-2024	21,822	8,409	8,409	17,458	(9,049)	-
The Arts Council	Commission Awards Grant	Commission Awards Grant	2023	12,000	11,000	11,000	9,600	1,400	-
The Arts Council	Festival Makers Conference	Misleór Festival of Nomadic Cultures	2023	400	400	400	400	-	-

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
St. Stephen's Green Trust	Traveller Justice Initiative	'Just Stronger Together' Project-conference	2022	4,340	7	7	-	(319)	-
St. Stephen's Green Trust	Accommodation Campaign	Travellers Homes Now Campaign	01/01/2019 to 31/03/2022	20,000	1,608	1,608	-	-	-
St. Stephen's Green Trust	Accommodation Campaign	Travellers Homes Now Campaign	01/01/2023 to 31/12/2023	21,250	5,476	5,476	1,250	(15,744)	-
St. Stephen's Green Trust	Accommodation Campaign	Travellers Homes Now Campaign	01/01/2024 to 31/12/2024	26,000	-	-	26,000	(26,000)	-
Community Foundation of Ireland	Late Late Toy Show Appeal	Educate to Empower Campaign	2021-2022	82,000	17,001	17,001	-	-	-
Galway Childcare Early School	Early Childcare Initiative	Early Years Project	2022	1,155	-	-	-	(246)	-
Rethink	Engage & Educate	Educate to Empower Project	2022-2024	150,000	56,938	56,938	50,000	(53,858)	287

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Sacred Heart Missionaries	MSC Funding	Carrowbrowne Education Project	2020-2022	67,675	-	-	-	(20,881)	-
Sacred Heart Missionaries	MSC Funding	Carrowbrowne Education Project	2022-2023	44,000	18,569	18,569	-	(12,225)	-
Department of Children, Equality, Disability, Integration & Youth	Galway City & South-East Galway Peer Led PHCP	LGBT + Traveller Project	2022	5,648	5,648	5,648	-	-	-
Galway City Council	Resident's Committee Grants	Cuil Sheoige Resident's Association	2021	3,000	563	563	-	(375)	-
Galway City Council	Healthy Ireland	Creative Communities	2023	7,985	2,002	2,002	7,985	(5,982)	-
Health Services Executive – Dept of Health	Community Healthcare West	National Traveller Health Action Plan	2024	19,700	-	-	19,700	(19,700)	-
Health Services Executive – Dept of Health	Community Healthcare West	Genio Funding	2024	24,000	-	-	24,000	(24,000)	-

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## Galway Traveller Movement CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
Mental Health Ireland	Promoting Mental Health, Wellbeing & Recovery	Mental Health & Wellbeing Activities	2022	16,000	11,081	11,081	-	(1,919)	-
Pavee Point	Traveller DSGBV Project	Domestic Violence	2023	41,583	41,313	41,313	40,834	749	270
Creative Ireland	Traveller Wellbeing Through Creativity	Traveller Culture & Heritage Events	2022	53,483	-	-	2,500	-	-
Galway City Council	Creative Communities	Creative Communities Programme	2023	1,000	1,000	1,000	1,000	-	-
NUI Galway	Community Knowledge Initiative	Misleór Festival of Nomadic Culture	2023	5,000	5,000	5,000	5,000	-	-
NUI Galway	Whist a Thary Film Traveller & Roma Screening	Whist a Thary Film Traveller & Roma Screening	2023	160	160	160	160	-	-
Screen Ireland	Misleór Festival of Nomadic Culture	Facilitation of Film/Screen Events	2023	2,000	2,000	2,000	2,000	-	-

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## Galway Traveller Movement CLG

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

Agency	Programme	Project or Service	Term of grant	Total amount of grant awarded	Grant taken to income in year ended 31 Dec 2023	Grant expensed in the year ended 31 Dec 2023	Grant amount received in year ended 31 Dec 2023	Grant amount due or (deferred) at the 31 Dec 2023	Capital grant received in the year ended 31 Dec 2023
The Arts Council	Festival Investment Scheme	Misleór Festival of Nomadic Culture	2023	4,000	-	-	4,000	-	-

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

\*\* Funding received from Lifes2Good (€45,000), Community Foundation (€25,000) and Saint Stephen's Green Trust (€20,000).

# **Galway Traveller Movement CLG**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2023

### **17. Status**

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.

### **18. Capital commitments**

The company had no material capital commitments at the year-ended 31 December 2023.

### **19. Contingent liabilities**

Bank of Ireland advise there is a contingent liability in the amount of €41,000 in respect of Electronic Funds Transfers and €6,250 in respect of credit cards.

### **20. Related party transactions**

Declan Brassil is a director of this company and is also the manager of Galway City Partnership (retired December 2022).

The company rents 1 The Plaza from Galway City Partnership at an annual cost of €29,020 (2022: €29,020).

The company also rents Sandy Road (commercial property) for its Bounce Back Recycling Enterprise from Galway City Partnership at an annual cost of €3,660 (2022: €3,600).

### **21. Post-Balance Sheet Events**

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

### **22. 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.

The company has an up to date tax clearance certificate as at the date of approval of the financial statements.

### **23. Key Management Personnel**

The charity considers its joint coordinators to be key management personnel who earned a combined salary of €113,794 in 2023 (2022: €109,810).

### **24. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 08<sup>th</sup> August 2024.