

Children's Grief Centre
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Children's Grief Centre

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Auditor's Report	6 - 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 19
Supplementary Information relating to the Financial Statements	20

Children's Grief Centre REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Seamus O' Brien - Treasurer (Resigned 9 March 2021) Marie Stuart (Resigned 20 January 2021) Caroline Keane Paula Gaire Fr Michael Kelleher (Resigned 8 th June 2021) Ann Marie Ryan Elke Hayes Anne Comerford Kevin Shine (Appointed 11 th May, 2021) Majella Murphy (Appointed 5 th October 2021) Paul Dennehy (Appointed 5 th October 2021)
Chairperson	Philip Mortell
Company Secretary	Derek Walsh
Charity Number	CHY20919
Charities Regulatory Authority Number	20083403
Principal Address	Westbourne Ashgrove Avenue South Circular Road Limerick V94A5NA
Auditors	Carey Audit Tax Advisory Limited Registered Auditors Newgarden Lisnagry Co Limerick
Bankers	Bank of Ireland 125 O' Connell Street Limerick
Solicitors	Elizabeth Walsh Solicitor 1 Killoran Terrace Limerick

Children's Grief Centre TRUSTEES' REPORT

for the financial year ended 31 December 2021

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2021.

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

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

In this report the trustees of Children's Grief Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act 2009 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The main object of the Children's Grief Centre is to provide support services for children between the ages of 4 and 18 who are affected by loss through death, separation, or divorce and to raise awareness and promote understanding of the needs of such children. The service is free at the point of delivery and primarily serves the mid-west region of Limerick, Tipperary and Clare.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

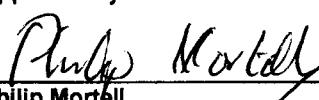
In accordance with the Constitution, the trustees are not required to retire by rotation.


Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Children's Grief Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 18 July 2022 and signed on its behalf by:


Philip Mortell
Chairperson


Derek Walsh
Trustee

Children's Grief Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2021

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

The law applicable to charities in the Republic of Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act, 2009.


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


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 July 2022 and signed on its behalf by:


Philip Mortell
Chairperson


Derek Walsh
Trustee

INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Children's Grief Centre for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

The trustees 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

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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 charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the books of account.

INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees 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 trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, 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.

Further information regarding the scope of our responsibilities as auditor

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

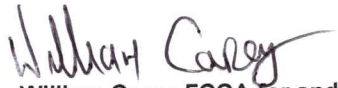
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

INDEPENDENT AUDITOR'S REPORT to the Members of Children's Grief Centre

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

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



William Carey FCCA for and on behalf of
CAREY AUDIT TAX ADVISORY LIMITED
Registered Auditors
Newgarden
Lisnagry
Co Limerick

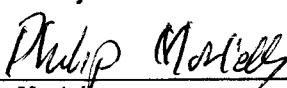
18 July 2022

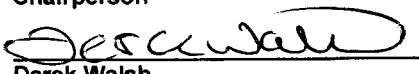
Children's Grief Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	3.1	168,343	148,513	316,856	112,098	106,185	218,283
Other income	3.2	-	74,522	74,522	-	43,657	42,657
Total income		168,343	223,035	391,378	112,098	148,842	260,940
Expenditure							
Charitable activities	4.1	103,272	74,522	177,794	109,078	43,657	152,435
Net income/(expenditure)		65,071	148,513	213,584	3,020	105,485	108,505
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		65,071	148,513	213,584	3,020	105,485	108,505
Reconciliation of funds							
Balances brought forward at 1 January 2021	12	86,859	406,794	493,653	83,839	301,309	385,148
Balances carried forward at 31 December 2021		151,930	555,307	707,237	86,859	406,794	493,653

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

Approved by the Board of Trustees on 18 July 2022 and signed on its behalf by:

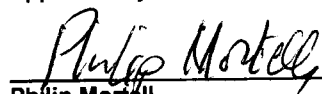

Philip Mortell
Chairperson

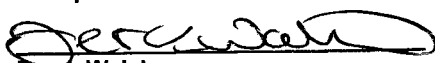

Derek Walsh
Trustee

Children's Grief Centre
BALANCE SHEET
as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	7	189,695	22,930
Current Assets			
Cash at bank and in hand		552,024	534,607
Creditors: Amounts falling due within one year	8	(34,482)	(63,884)
Net Current Assets		517,542	470,723
Total Assets less Current Liabilities		707,237	493,653
Funds			
Restricted trust funds		555,307	406,794
General fund (unrestricted)		151,930	86,859
Total funds	12	707,237	493,653

Approved by the Board of Trustees on 18 July 2022 and signed on its behalf by:


Philip Mortell
Chairperson


Derek Walsh
Trustee

Children's Grief Centre
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		213,584	108,505
Adjustments for:			
Depreciation		8,150	-
		<u>221,734</u>	<u>108,505</u>
Movements in working capital:			
Movement in creditors		(29,402)	50,600
		<u>192,332</u>	<u>159,105</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(174,915)	(22,930)
		<u>17,417</u>	<u>136,175</u>
Net increase in cash and cash equivalents		534,607	398,432
Cash and cash equivalents at 1 January 2021			
Cash and cash equivalents at 31 December 2021	13	<u><u>552,024</u></u>	<u><u>534,607</u></u>

Children's Grief Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Children's Grief Centre is a charity incorporated in the Republic of Ireland. The registered office of the company is Westbourne, Ashgrove Avenue, South Circular Road, Limerick, V94A5NA which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2021 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

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

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

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

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

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

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

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

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:

Land and buildings freehold	- 4% Straight line
Fixtures, fittings and equipment	- 15% Straight line

Cash at bank and in hand

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

Taxation and deferred taxation

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

3. INCOME				
3.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Donations and legacies	<u>168,343</u>	<u>148,513</u>	<u>316,856</u>	<u>218,283</u>

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

3.2	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
	Other income	-	74,522	74,522	42,657

4.	EXPENDITURE				2021	2020
4.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	€	€
	Expenditure on charitable activities	132,303	35,901	9,590	177,794	152,435

5.	NET INCOME	2021 €	2020 €
	Net Income is stated after charging/(crediting):		
	Depreciation of tangible assets	8,150	-
	Auditor's remuneration: - audit services	3,075	2,400

6. EMPLOYEES AND REMUNERATION

Number of employees

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

	2021 Number	2020 Number
Administration and Counselling	4.33	3.2
The staff costs comprise:	2021 €	2020 €
Wages and salaries	119,967	96,805
Social security costs	12,336	10,466
	132,303	107,271

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Total €
Cost			
At 1 January 2021	22,930	-	22,930
Additions	172,764	2,151	174,915
At 31 December 2021	195,694	2,151	197,845
Depreciation			
Charge for the financial year	7,827	323	8,150
At 31 December 2021	7,827	323	8,150
Net book value			
At 31 December 2021	187,867	1,828	189,695
At 31 December 2020	22,930	-	22,930

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

8. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Taxation and social security costs (Note 9)	12,780	7,973
Accruals and deferred income	21,702	55,911
	34,482	63,884

9. TAXATION AND SOCIAL SECURITY	2021	2020
	€	€
Creditors:		
PAYE / PRSI	12,780	7,973

10. State Funding

Agency	Pobal
Government Department	Tusla
Grant Programme	Community services
Grant Purpose	Funding to address current waiting list for the listening service
Term	1st January, 2021 to 31st December, 2021
Total grant details	€15,000
Expenditure details	Operational costs
Fund deferred or due at financial year end	Nil
Received in the financial year	€15,000
Grant type	Revenue Grant
Restriction on use	Funding of counselling services

Agency	Pobal
Government Department	Tusla
Grant Programme	Community services
Grant Purpose	Funding to address current waiting list for the listening service
Term	1st January, 2021 to 31st December, 2021
Total grant details	€15,000
Expenditure details	Operational costs
Fund deferred or due at financial year end	Nil
Received in the financial year	€15,000
Grant type	Revenue Grant
Restriction on use	Funding of counselling services

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Agency	Local Government
Government Department	Limerick County Council
Grant Purpose	Community Services
Term	1st January, 2021 to 31 December 2021
Total grant details	€2,579
Expenditure details	Operational costs of part time support counsellor
Fund deferred or due at financial year end	Nil
Received in financial year	€2,579
Deferred at year end	Nil
Restriction in use	Funding for part time support counsellor

Agency	Pobal
Government Department	Tusla
Grant Programme	Counselling grant
Term	1st January, 2021 to 31st December, 2021
Total grant details	€4,100
Expenditure details	Operational costs
Fund deferred or due at financial year	Nil
Received in financial year end	€4,100
Grant type	Revenue Grant
Restriction in use	Funding for part time support staff salary

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Agency	Pobal
Government Department	Department of Rural and Community Development
Grant Programme	COVID-19 Stability Fund 2021
Term	1st January, 2021 to 31st December, 2021
Total grant details	€23,425
Expenditure details	Operational costs
Fund deferred or due at financial year	Nil
Received in financial year end	€23,425
Grant type	Revenue Grant
Restriction in use	Funding to provide critical frontline services and supports.
DSP Circular: 13/2014 Note	The Charity also provides an undertaking that the State's investment is protected and will not be used as security for any other activity without prior consultation with the parent Department and sanction of DPER. State funding above is in compliance with DPE 022/05/13 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'. The Charity does not have any employees whose total employee benefits (excluding employer pension costs) for the reporting period exceed €60,000 and the Charity does not make employer pension contributions to any employee. Therefore, there is no requirement for a table to be prepared to accompany the report as required under DPE 022/05/2013 Circular: 13/2014. The Charity holds a current tax clearance certificate in line with the requirements.

11. RESERVES

	2021	2020
	€	€
At 1 January 2021	493,653	385,148
Surplus for the financial year	213,584	108,505
At 31 December 2021	707,237	493,653

12. FUNDS
12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2020	83,839	301,409	385,148
Movement during the financial year	3,020	105,485	108,505
At 31 December 2020	86,859	406,794	493,653
Movement during the financial year	65,071	148,513	213,584
At 31 December 2021	151,930	555,307	707,237

Children's Grief Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Restricted Fund Building Project	406,794	148,513	-	-	555,307
Unrestricted funds					
Unrestricted General	86,859	242,865	177,794	-	151,930
Total funds	493,653	391,378	177,794	-	707,237

13. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	158,005	150,743
Cash on deposit	394,019	383,864
	552,024	534,607

14. POST-BALANCE SHEET EVENTS

The Charity transferred all its operations to Children's Grief Centre Company Limited By Guarantee CRO: 664602 effective from 1st January, 2022.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 18 July 2022.

CHILDREN'S GRIEF CENTRE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

Children's Grief Centre**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2021

	2021 €	2020 €
Income		
Donations	316,856	218,283
Unrestricted and Designated Grants	74,522	42,657
	<u>391,378</u>	<u>260,940</u>
Expenses		
Wages and salaries	119,967	96,805
Social security costs	12,336	10,466
Staff training	1,634	1,202
Service charges	294	-
Light and heat	885	-
Cleaning	4,974	1,252
Repairs and maintenance	1,186	7,141
Printing, postage and stationery	5,152	5,678
Advertising	3,383	18
Telephone	1,690	1,303
Computer costs	9,590	3,798
Motor expenses	-	692
Website development costs	-	1,764
Legal and professional	989	455
Fundraising costs	1,105	16,134
Auditor's remuneration and accountancy	3,378	2,400
Bank charges	175	283
Canteen	346	231
Art room expenses	457	447
General expenses	2,103	2,366
Depreciation	8,150	-
	<u>177,794</u>	<u>152,435</u>
Net surplus for year	<u>213,584</u>	<u>108,505</u>