

Registration number 267495

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Directors' Report and Financial Statements**

**for the year ended 31 December 2022**

**Western Traveller & Intercultural Development Company Limited by Guarantee**

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Western Traveller & Intercultural Development Company Limited by Guarantee

Company Information

Directors: Owen Ward.  
Mary Flaherty.  
Kathleen Ward.  
Thomas Reilly.

Secretary: Martin Ward.

Company Number: 267495.

Registered Office: Bru Bhride,  
Churchview,  
Tuam,  
Co. Galway.

Auditors: Philip O'Farrell,  
for and on behalf of  
PT O'Farrell & Company Limited,  
Chartered Accountants & Statutory Auditors,  
*Castlemaine Court*,  
Castlemaine Street,  
Athlone,  
Co. Westmeath.

Business Address: Bru Bhride,  
Churchview,  
Tuam,  
Co. Galway.

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Directors' Report  
for the year ended 31 December 2022**

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

**Directors.**

The directors who served during the year are as stated on page 2.

**Principal Activity and Business Review.**

The principal activity of the company consist of the provision of opportunities for the participation of Travellers in cultural and specific activities.

The company operates from its Registered Office at Bru Bhríde, Churchview, Tuam, Co. Galway. It's CRO number is 267495

The company's funding increased from €825,794 in 2021 to €830,501 in 2022. Net surplus for the year amounted to €18,667 compared to a surplus of €133,622 for 2021. The surplus was added to reserves forward at the end of the year.

The directors are satisfied with the level of retained surplus at the year end.

**Post Balance Sheet Events.**

There were no significant events after the balance sheet date.

**Future Developments.**

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

**Principal Risks and Uncertainties.**

Management have identified key risks which face all organisations in similar sectors.

1 - Going concern and continued funding and support from Government agencies and third party contributors.

2 - Proper control over key activities, such as fundraising and cash management.

3 - Governance-Compliance with best practice and the potential increase in compliance requirements in accordance with company health and safety and legislation.

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budget targets and projections. The company has a policy of maintaining significant cash reserves and it has developed a strategic plan which will allow for the diversification of funding and activities and

-Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the company.

-The company closely monitors emerging changes to regulations and legislation on an on-going basis.

**Accounting Records.**

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Directors' Report  
for the year ended 31 December 2022**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Bru Bhríde, Churchview, Tuam, Co. Galway

**Statement of Relevant Audit Information.**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

**Auditors.**

In accordance with the Section 383 (2) of the Companies Act 2014, the Auditors, Philip O'Farrell, for and on behalf of PT O'Farrell & Company Limited, Castlemaine Court, Athlone, Co. Westmeath will continue in office.

This report was approved by the Board on and signed on its behalf by

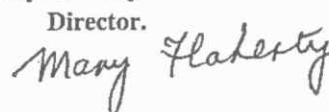
Thomas Reilly,

Director.

Date:

Mary Flaherty.

Director.



**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Statement of Directors' Responsibilities for the members' financial statements**

"The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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, which is issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). 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 and then apply them consistently;
- " make judgments 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.

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

On behalf of the board:

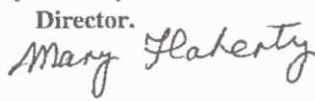
**Thomas Reilly.**

Director.



**Mary Flaherty.**

Director.



Date:

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Independent Auditors' Report to the Members of Western Traveller & Intercultural Development**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of Western Traveller & Intercultural Development Company ('the Company') for the year ended 31 December 2022, which comprise the Income and Expenditure Account, the Balance Sheet and 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.

In our opinion the financial statements:

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 2022 and of its surplus/deficit 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, (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 [further] 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 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 have taken advantage of the exemption provided in Section 6 of the Ethical Standard for Auditors (Ireland)-Provisions available for Audits of Small Entities.

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

**Emphasis of Matter-Going Concern**

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures in Note 1 of the financial statements under 'Accounting Policies' concerning the company's ability to continue as a going concern. The company's ability to trade for the following year is dependent on future government funding. It is known as at the date of approval of the financial statements that the company has secured government funding for the period ending 31-12-2023, and the Directors are confident that funding will continue for the foreseeable future from 'The Dept. of Children & Youth Affairs' and Pobal. In the absence of these funding's the Director's believe it would be impossible for the company to continue in operational existence. These circumstances create material uncertainties over the future of the company. If no funding is received after this date, then this would indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

## Western Traveller & Intercultural Development Company Limited by Guarantee

At the time of approving the financial statements, there were restrictions placed on businesses to curtail the movement of people in measures designed to reduce the spread of the COVID-19 virus. This has had an effect on the company's activities and the economic environment as a whole. In assessing the reasonableness of the going concern basis, the directors have used judgement in preparing budgets and cashflows for the upcoming 12 months, whilst recognising that there is a degree of judgement and estimation arising from the uncertain nature of the planned response to the COVID-19 pandemic.

### 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:

- " in our opinion, the information given in the directors' report 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, and 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.



## Western Traveller & Intercultural Development Company Limited by Guarantee

### Respective Responsibilities

#### Responsibilities of Directors for the Financial Statements

As explained more fully in the directors' responsibilities statement set on page 3, 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 going concern and using the going concern basis of accounting unless management either intends to liquidate the Company 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's 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 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.



Philip O'Farrell,  
for and on behalf of  
PT O' Farrell & Company Limited,  
Chartered Accountants & Statutory Auditors,  
Castlemaine Court,  
Castlemaine Street,  
Athlone,  
Co. Westmeath.

Date: 28.6.23.

Western Traveller & Intercultural Development Company Limited by Guarantee

Statement of Income & Expenditure  
for the year ended 31 December 2022

		2022		2021	
	Notes	€	€	€	€
<b>Income</b>	<b>2</b>		830,501		825,794
Amortisation of Grants			33,585		26,424
Administrative expenses			(773,385)		(663,170)
<b>Operating surplus(deficit) before depreciation</b>			90,701		189,048
<b><u>Less Depreciation</u></b>					
Depreciation on Creche property		34,675		34,675	
Amortisation on long leasehold		18,359		12,406	
Depreciation on FF & Equipment		17,777		6,817	
			(72,034)		(55,426)
<b>Operating surplus(deficit) after depreciation</b>			18,667		133,622
Taxation	<b>9</b>		-		-
<b>Operating surplus(deficit) after taxation</b>			18,667		133,622
			=====		=====

The notes on pages 10 to 28 form an integral part of these financial statements.

Western Traveller & Intercultural Development Company Limited by Guarantee

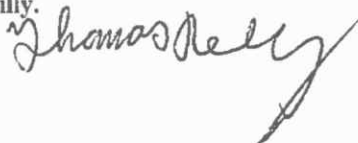
Balance Sheet  
as at 31 December 2022

	Notes	2022		2021	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	6		791,342		776,812
<b>Current assets</b>					
Debtors	7	3,141		4,108	
Cash at bank and in hand		337,006		327,467	
		<u>340,147</u>		<u>331,575</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(32,871)</u>		<u>(30,659)</u>	
<b>Net current assets</b>			<u>307,276</u>		<u>300,916</u>
<b>Total assets less current liabilities</b>			1,098,618		1,077,728
Accruals and deferred income	11		<u>(39,742)</u>		<u>(37,519)</u>
<b>Net assets</b>			<u>1,058,876</u>		<u>1,040,209</u>
<b>Capital and reserves</b>					
Income & Expenditure account	12		<u>1,058,876</u>		<u>1,040,209</u>
<b>Member's funds</b>			<u>1,058,876</u>		<u>1,040,209</u>

These financial statements have been prepared in accordance with the Small Companies Regime

Approved by the board of directors and signed on its behalf by

Thomas Reilly.  
Director.



Mary Flaherty.  
Director.



The notes on pages 10 to 28 form an integral part of these financial statements.

Western Traveller & Intercultural Development Company Limited by Guarantee

Cash flow Statement  
for the year ended 31 December 2022

	2022		2021	
	€	€	€	€
<b>Cash generated from operations</b>				
Operating surplus	18,667		133,622	
Reconciliation to cash generated from operations:				
Depreciation	72,034		55,426	
Hire Purchase charge	277		831	
Decrease in other debtors	967		(666)	
Increase in other creditors	8,136		(14,680)	
Government grant released	(33,585)		(26,424)	
		66,496		148,109
<b>Cash from other sources</b>				
Receipt of grant	35,808		11,000	
		35,808		11,000
<b>Application of cash</b>				
Purchase of tangible fixed assets	(86,564)		(8,443)	
Hire purchase repayments	(1,603)		(4,811)	
		(88,167)		(13,254)
<b>Net decrease in cash in the year</b>		14,137		145,855
Cash at bank and in hand less overdrafts at beginning of year		320,658		174,803
<b>Cash at bank and in hand less overdrafts at end of year</b>		334,795		320,658
Consisting of:				
Cash at bank and in hand		337,006		327,467
Overdrafts		(2,211)		(6,809)
		334,795		320,658

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**1 1. General Information.**

The principal activity of the company consist of the provision of opportunities for the participation of Travellers in cultural and specific activities.

The financial statements comprising the Income and Expenditure Account, the Balance Sheet and the related notes constitute the individual financial statements of Western Traveller & Intercultural Development Company Limited by Guarantee for the financial year ended 31 December 2022.

Western Traveller & Intercultural Development Company is a company limited by guarantee having no share capital (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 267495 ). The Registered Office is Bru Bhríde, Churchview, Tuam, Co. Galway, which is also the principal place of business of the company.

**Currency**

The financial statements have been presented in the Euro currency (€) without rounding.

**Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

**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.

**Basis of Preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 (applying Section 1A of that Standard). The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

The financial statements are prepared in EURO which is the functional currency of the company.

The presentation of an Income & Expenditure Account represents a departure from the provisions of the Third Schedule of the Companies Act, 2014 regarding the format of the Profit & Loss Account and this represents the operation of the "true and fair override" provisions of the Companies Act, 2014. The directors believe that presentation used better achieves the true and fair presentation required by *company law*.

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**1.1. Funding.**

**Unrestricted Funds**

The company is funded by Government agencies. These funds are expendable at the discretion of the directors in furtherance of the objects of the company.

**Restricted Funds**

*Restricted funds are funds received which can only be used for particular purposes specified by the donors and binding on the directors. Such purposes are within the overall aims of the company.*

All Statutory grants are treated as restricted grants.

**Fundraising Income**

Fundraising income is credited to the Income and Expenditure Account in the year in which it is received by the company.

Voluntary income is recognised when the income is received.

**Grants in aid towards Operating Costs**

Grant in aid from the Department of Children & Youth Affairs is recognised in the Income and Expenditure Account to match the grant funded costs. Grants received in advance of incurring the grant supported expenditure are transferred to deferred income and are released against the matching expenditure when incurred.

When the Company provides services in accordance with agreements, the income is recognised when the service is provided. Funds already received in relation to future years but not yet expended are shown in creditors as deferred income. All statutory grants are treated as restricted grants.

**Income Recognition**

Income is reflected in the income and expenditure account when the effect of the transaction or other event results in an increase in the company's assets.

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**1.2. Tangible Fixed Assets and Depreciation.**

(i) Cost

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, on a straight-line basis, as follows:

Freehold buildings	-	over 50 years
Leasehold property	-	10% on cost
Equipment, fixtures & fittings	-	10% Reducing Balance

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

**1.3. Leasing Commitments.**

*Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the profit and loss account over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.*

Operating lease rentals are charged to the profit and loss account on a straight-line basis over the lease term.

**1.4. Government Grants**

Grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the income and expenditure account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**1.5. Going Concern.**

The company's ability to trade for the following year is dependent on future government funding. It is known as at the date of approval of the financial statements that the company have secured government funding for the period ending 31-12-2023. There is no agreement currently in place for further funding after 31-12-2023. The Directors' believe it would be impossible for the company to continue in operational existence without the continued financial of Government Agencies. These circumstances create material uncertainties over the future of the company.

Nevertheless, after making enquiries and considering the uncertainties described above, the directors have a reasonable expectation that the company will continue to receive an adequate level of financial support from the Government Agencies to allow the company to continue to service its clients in the future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**1.6. Judgements.**

The directors consider the accounting assumptions below to be its critical accounting judgements:

**Going Concern**

The directors consider it appropriate to prepare the financial statements on a going concern basis.



Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

2. Income.

Grants and Grants -in-Aid

Grant 1

Agency	H.S.E.		
Grant Programme	Primary Healthcare Programme		
Purpose of the Grant	Wages and General Administration		
		<b>2022</b>	<b>2021</b>
		<b>€</b>	<b>€</b>
Total Grant		259,085	208,085
- Grant taken to Income in the period		259,085	208,085
- The Cash received in the period		259,085	208,085
- Any grant Deferred or due at period end		-	-
Expenditure		211,405	196,445
Term	Yearly		
Capital Grant element	Nil		
Restriction on use	Support for Staff Wages and Operating Costs		
Tax Clearance	Yes		

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 2**

Agency	Pobal
Grant Programme	Early Years Capital
Purpose of the Grant	Cover Capital Costs.

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Total Grant	3,000	2,000
- Grant taken to Income in the period	3,000	2,000
- The Cash received in the period	3,000	2,000
- Any grant Deferred or due at period end	-	-
Expenditure	3,000	2,000

Term	Yearly
Capital Grant element	€3,000
Restriction on use	Capital Grant
Tax Clearance	Yes

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 3**

Agency	Pobal		
Grant Programme	Early Childhood Care & Education and Community Childcare Services		
Purpose of the Grant	Wages, General Administration and Programme Costs.		
		<b>2022</b>	<b>2021</b>
		€	€
Total Grant		310,374	264,396
- Grant taken to Income in the period		310,374	264,396
- The Cash received in the period		310,374	264,396
- Any grant Deferred or due at period end		-	-
Expenditure		359,939	288,770
Term	Yearly		
Capital Grant element	Nil		
Restriction on use	Service provision & staffing		
Tax Clearance	Yes		

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 4**

Agency	Dept. of Justice and Law Reform
Grant Programme	NTRIS Pilot
Purpose of the Grant	<i>Wages and General Administration</i>

	2022	2021
	€	€
Total Grant	95,184	95,183
- Grant taken to Income in the period	95,184	95,183
- The Cash received in the period	95,184	95,183
- Any grant Deferred or due at period end	-	-
Expenditure	104,571	88,323

Term	Yearly
Capital Grant element	Nil
Restriction on use	<i>Wages and General Administration</i>
Tax Clearance	Yes

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

..... continued

**Grant 5**

Agency	DCEDIY (via GRETB)
Grant Programme	UBU Resilience & Effectiveness Grant
Purpose of the Grant	Wages and General Administration

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Total Grant	40,969	36,135
- Grant taken to Income in the period	40,969	36,135
- The Cash received in the period	40,969	36,135
- Any grant Deferred or due at period end	-	-
Expenditure	40,969	36,135

Term	Yearly
Capital Grant element	Nil
Restriction on use	Support for Staff Wages
Tax Clearance	Yes

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 6**

Agency	NUIG
Grant Programme	Consultancy Research Services & Surveys Grant
Purpose of the Grant	Wages and General Administration

	2022 €	2021 €
Total Grant	7,355	-
- Grant taken to Income in the period	7,355	-
- The Cash received in the period	7,355	-
- Any grant Deferred or due at period end	-	-
Expenditure	7,355	-

Term	Once-Off
Capital Grant element	Nil
Restriction on use	Support for Staff Wages
Tax Clearance	Yes

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 7**

Agency	GRETB
Grant Programme	Community Education Grant Scheme
Purpose of the Grant	Education Programme

	2022	2021
	€	€
Total Grant	1,500	-
- Grant taken to Income in the period	1,500	-
- The Cash received in the period	1,500	-
- Any grant Deferred or due at period end	-	-
Expenditure	1,500	-

Term	Once Off
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Capital Grant element	Nil
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Restriction on use	Wages & Administration Exps
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Tax Clearance	Yes
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Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 8**

Agency	GRETB
Grant Programme	Sports Capital Grant
Purpose of the Grant	Capital - renovation works to the hall

	2022	2021
	€	€
Total Grant	22,808	4,000
- Grant taken to Income in the period	22,808	4,000
- The Cash received in the period	22,808	4,000
- Any grant Deferred or due at period end	-	-
Expenditure	22,808	4,000

Term	Once Off
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Capital Grant element	-
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Restriction on use	Capital Works
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Tax Clearance	Yes
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Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**Grant 9**

Agency DCEDIY (via GRETB)  
Grant Programme Covid Grant  
Purpose of the Grant Covid related expenditure

	2022 €	2021 €
Total Grant	7,100	4,000
- Grant taken to Income in the period	7,100	4,000
- The Cash received in the period	7,100	4,000
- Any grant Deferred or due at period end	-	-
Expenditure	5,600	4,000

Term Once Off  
Capital Grant element Nil  
Restriction on use Covid related expenditure  
Tax Clearance Yes

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

3. **Status of the Company & Ultimate Controlling Interest.**

The company is limited by guarantee of its members and has no share capital, and there are no ultimate controlling parties of this company. The members have each undertaken to contribute to the assets of the company in the event of it being wound up whilst they are members, or within one year after they cease to be members, for the payment of such debts and liabilities contracted before they cease to be members and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amounts as may be required but not exceeding €1.

4. <b>Operating (deficit)/surplus</b>	2022	2021
	€	€
Operating (deficit)/surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	72,034	55,426
and after crediting:		
Government grants	33,585	26,424

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

5. Employees.

**Number of employees**

The average monthly numbers of employees during the year were:

	2022	2021
Childcare employees	12	12
Youth Worker	1	1
Administration Staff	1	1
Education	3	3
Primary Health Care Workers	9	9
	26	26

**Employment costs**

	2022	2021
	€	€
Wages and salaries	513,444	504,862
Employers PRSI	49,575	27,530
	563,019	532,392

Analysis of Employees earnings in excess of €60,000

Wage band

	Number	Number
	2022	2021
€60,000 to €70,000	1	1

No remuneration was paid to Directors

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

6. Tangible Fixed Assets.	Land and Buildings Freehold	Long leasehold property	Fixtures, Fittings and Equipment	Motor Vehicles	Total
Cost	€	€	€	€	€
At 1 January 2022	934,775	120,190	143,074	19,900	1,217,939
Additions	-	31,762	54,802	-	86,564
At 31 December 2022	<u>934,775</u>	<u>151,952</u>	<u>197,876</u>	<u>19,900</u>	<u>1,304,503</u>
<b>Depreciation</b>					
At 1 January 2022	204,480	95,793	127,068	13,786	441,127
Charge for the year	34,675	18,359	17,777	1,223	72,034
At 31 December 2022	<u>239,155</u>	<u>114,152</u>	<u>144,845</u>	<u>15,009</u>	<u>513,161</u>
<b>Net book values</b>					
At 31 December 2022	<u>695,620</u>	<u>37,800</u>	<u>53,031</u>	<u>4,891</u>	<u>791,342</u>
At 31 December 2021	<u>730,295</u>	<u>24,397</u>	<u>16,006</u>	<u>6,114</u>	<u>776,812</u>

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset description	2022		2021	
	Net Book Value	Depreciation Charge	Net Book Value	Depreciation Charge
	€	€	€	€
Motor vehicles	<u>4,891</u>	<u>1,223</u>	<u>6,114</u>	<u>1,528</u>

7. Debtors.	2022	2021
	€	€
Prepayments and accrued income	<u>3,141</u>	<u>4,108</u>

**Western Traveller & Intercultural Development Company Limited by Guarantee**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

..... continued

8. Creditors: amounts falling due within one year	2022 €	2021 €
Bank overdraft	2,211	6,809
Net obligations under finance leases	-	1,326
PAYE and social welfare	14,700	17,027
Accruals	15,960	3,997
Deferred Income - Income Grants	-	1,500
	<u>32,871</u>	<u>30,659</u>
	<b>2022</b>	<b>2021</b>
<u>Deferred Income - Income Grants</u>	<b>€</b>	<b>€</b>
<b><u>HSE - National Lottery</u></b>		
Gross at 1 January 2022	-	-
Received as income in the year	11,213	1,240
Recognised as income in the year	11,213	1,240
Gross at 31 December 2022	<u>-</u>	<u>-</u>
<b><u>Galway Co Co</u></b>		
Gross at 1 January 2022	1,500	-
Received as income in the year	4,650	8,758
Recognised as income in the year	6,150	7,258
Gross at 31 December 2022	<u>-</u>	<u>1,500</u>
TOTAL Deferred Income	<u>-</u>	<u>1,500</u>

**9. Taxation.**

As a registered charity, the company has been granted charitable exemption by the Revenue Commissioner under reference CHY 10427. The Charity Regulator registration number is 20026431.

10. Creditors: amounts falling due after more than one year	2022 €	2021 €
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Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

<b>11. Accruals and Deferred Income.</b>	<b>2022</b>	<b>2021</b>
<b>Government Grants</b>	<b>€</b>	<b>€</b>
At 1 January 2022	198,288	187,288
Increase in year	35,808	11,000
	<u>234,096</u>	<u>198,288</u>
Amortisation provision forward	(160,769)	(134,345)
Released in year	(33,585)	(26,424)
At 31 December 2022	<u>(194,354)</u>	<u>(160,769)</u>
Net Grants at year end	<u>39,742</u>	<u>37,519</u>
<b>12. Members Reserves.</b>	<b>Income &amp; Expenditure Account</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
At 1 January 2022	1,040,209	1,040,209
Retained surplus for the year	18,667	18,667
At 31 December 2022	<u>1,058,876</u>	<u>1,058,876</u>
<b>13. APB Ethical Standards - Provisions available to Small Entities.</b>		
As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to assist with the production of the Financial Statements and CRO submissions.		
<b>14. Capital Commitments.</b>		
There were no capital commitments at the year end.		
<b>15. Contingent Liabilities.</b>		
There were no contingent liabilities at the year end.		
<b>16. Related Party Transactions.</b>		
There were no related party transactions during the year.		

Western Traveller & Intercultural Development Company Limited by Guarantee

Notes to the Financial Statements  
for the year ended 31 December 2022

..... continued

**17. Post Balance Sheet Events.**

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

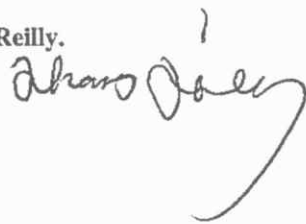
**18. Approval of Financial Statements.**

The financial statements were approved by the Board on and signed on its behalf by

**Thomas Reilly.**

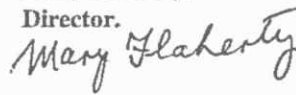
**Director.**

Date:



**Mary Flaherty.**

**Director.**



**Western Traveller & Intercultural Development Company Limited by Guarantee**

**The following pages do not form part of the statutory accounts.**



Western Traveller & Intercultural Development Company Limited by Guarantee

Detailed Income & Expenditure Account  
for the year ended 31 December 2022

	2022		2021	
	€	€	€	€
<b>INCOME</b>				
<b><u>Department of Justice &amp; Equality</u></b>				
Department of Justice and Equality	95,184		95,183	
		95,184		95,183
<b><u>Health Service Executive</u></b>				
HSE Income	259,085		212,221	
		259,085		212,221
<b><u>An Pobal</u></b>				
An Pobal Income		310,374		264,396
<b><u>DCEDIY - TYFS</u></b>				
DCEDIY - TYFS - GRETB	40,969		36,135	
GRETB	7,100		4,000	
		48,069		40,135
HSE - National Lottery		11,213		1,240
Galway Co. Co. Grants		6,150		7,258
CFA - Caroline for Youth		-		4,367
Other Grant Income		3,125		-
NUIG		11,275		-
Create Grant		13,500		-
ESB Grant		-		5,400
DSP Income		1,202		-
Rent receivable		37,626		33,865
EWSS Subsidy		33,698		161,729
		830,501		825,794
<b>Administrative Expenses</b>	773,385		663,170	
		(773,385)		(663,170)
		57,116		162,624
<b>Other operating income</b>				
Amortisation of Government Grants	33,585		26,424	
		33,585		26,424
<b>Operating surplus before depreciation</b>		90,701		189,048
Less Depreciation		72,034		55,426
<b>Net operating surplus (deficit) for the year</b>		18,667		133,622

Western Traveller & Intercultural Development Company Limited by Guarantee

Administrative Expenses  
for the year ended 31 December 2022

	2022	2021
	€	€
<b>Administrative Expenses</b>		
Wages Youth Worker	42,118	36,135
Wages Primary Health Care	127,219	141,138
Parkmore Childcare Wages	252,873	238,642
Wages Admin Staff	21,884	24,645
Wages Education Staff	69,350	64,302
Employer's PRSI/NI contributions	49,575	27,530
Project Activities & Research	14,561	14,968
Materials, Training & Development	35,636	17,398
Rent payable	18,650	17,050
Rates	339	-
Service charges	-	3,000
Insurance	8,795	9,247
Light and heat	20,989	16,289
Cleaning & Waste Disposal	12,384	5,644
Repairs, maintenance & renovations	29,468	12,619
Printing, postage and stationery	7,422	8,234
Promotion & Job Advertising	541	177
Telephone	4,881	5,141
Computer costs	19,612	4,544
Bus & Travel expenses	21,512	7,270
Legal and professional	3,589	-
Audit	4,448	4,448
Bank charges	732	718
Hire Purchase charge	277	831
General expenses	6,005	2,649
Subscriptions	525	551
	<u>773,385</u>	<u>663,170</u>