

Company registration number: 138413

**Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2022

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

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Sonairte The National Ecology Centre CLG
Company limited by guarantee

Directors and other information

Directors	Ms Geraldine Reilly Mr Tommy Simpson Dr Kim Reilly Mr Paul Reilly Ms Teresa Stack Mr Michael O'Dowd	Resigned 01/02/2023
Secretary	Susan Wogan	
Company number	138413	
Registered office	The Ninch Laytown Co.Meath	
Business address	The Ninch Laytown Co.Meath	
Auditor	McEvoy Craig 10 Dublin Road Drogheda Co. Louth	
Bankers	AIB Dyer Street Drogheda Co.Louth	
Solicitors	Branigan & Matthews 33 Laurence Street Drogheda Co.Louth	

Sonairte The National Ecology Centre CLG
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Directors report

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

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Ms Geraldine Reilly - Resigned 01/02/2023
Mr Tommy Simpson
Dr Kim Reilly
Mr Paul Reilly
Ms Teresa Stack
Mr Michael O'Dowd

Principal activities

Our Vision

Our Vision is to be community hub, enabling people to live more sustainably to address the twin environmental crises the world currently faces - the climate crisis and the biodiversity crisis.

Our Mission

Our Mission is to be an educational centre which will protect and increase understanding of the natural environment, and will educate the public and schools in ways of conserving the environment.

Our Values

Our Values are to be professional, responsive, efficient, accountable and ethical through striving to attain excellence in all our activities and by working in partnership with other organisations and stakeholders to meet our charitable purpose.

Our Charitable Purpose

Our charitable purpose is:

- to provide education in all aspects of ecology
- to promote sustainable living through learning and cooperation
- to promote sustainable development
- to promote organic, ecological and sustainable farming practices
- to promote environmental awareness and nature conservation
- to promote appropriate and sustainable technologies
- to promote the use of genuinely renewable resources
- to promote intercultural exchange
- to promote reconciliation
- to promote fair trade

Sonairte The National Ecology Centre CLG
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Directors report (continued)

Charitable Activities during 2022

Sonairte was closed to the public due to Covid restrictions from 19th December 2021 to 28th June 2022. While this had a substantial impact on our public facing activities and earned income streams we used this time to focus on advocacy, capacity and network building and grant applications. When possible, the Centre reopened to the public (Fridays, Saturdays and Sundays 10am to 5pm) with the Nature Trail, Bee Museum and Eco Shop open initially.

Achievements and performance during 2022

Highlights of our activities and achievements during 2022 were:

o Practise and promotion of organic agriculture: We renewed our organic certification with Irish Organic Trust and continued our membership of IFOAM Europe and TP Organics (the EU technology platform that lobbies for organic agriculture). We sold our produce in our shop and via our online delivery /collection platform on the open food network. We ran introduction to organic gardening courses on site.

o Advocacy on the Climate Crisis: We were awarded two related projects as coordinator CALF: Climate Action Local Food (Pobal) and CASK: Climate Aware Seasonal Kitchen (Erasmus + KA2). Both projects educate, inform and provide practical solutions for citizens to address the climate crisis.

o Advocacy on the Biodiversity Crisis: Based on our LEADER funded Biodiversity Action Plan for East Meath "Our Biodiversity from the Nanny to the Boyne" which is available to the public on our website, we leveraged additional funding to put some of the identified actions into practise. With funding from LAWPRO (Local Area Water Protection Programme) we hosted a very well attended Water Heritage Day event 2022. Thanks to funding via our local Heritage Officer under the Local Authority Local Biodiversity Action Fund we established a native tree nursery at Sonairte with staff trained by Ger Clarke of CRANN and several linked events hosted including "Talk About Trees".

o Promotion of intercultural exchange: We secured joint funding with Sanctuary in Nature and Heritage and Meath partnership to develop our DECDIY programme of nature excursions for those living in Direct Provision, including a visit for over 45 International Protection applicants to Sonairte. We integrated International Protection applicants as trainers within our WWGS GCE programme.

As always, the day to day running of the centre depends on our amazing volunteers, staff, interns and hosted TUS and CE staff and the Directors thank all for their contributions.

Principal risks and uncertainties

The directors consider that the principal risks and uncertainties faced by the company are an increased cost of insurance and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

Future developments

For 2023 the Directors propose to continue the development of our income generating schemes in order to place Sonairte on a firm financial footing for the future. We propose to increase our focus on applications for external grant funding and to grow our professionalism and capacity in this area. We will continue our focus on core mission and explore and develop ways to deliver on our charitable purpose.

We will continue our journey in compliance with the Charities Regulator Code of Governance.

Corporate Governance including internal and budget controls

Sonairte continued its membership of the Wheel and several Directors attended training by the Wheel including courses in Corporate Governance, Compliance with the Charities Code and in Financial Management.

Sonairte The National Ecology Centre CLG
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Directors report (continued)

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

Accounting records

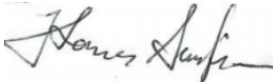
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting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

Relevant audit information

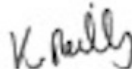
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- 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.

This report was approved by the board of directors on14 March 2024..... and signed on behalf of the board by:



.....
Mr Tommy Simpson
Director



.....
Dr Kim Reilly
Director

Sonairte The National Ecology Centre CLG
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Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 profit or loss 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 profit or loss 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 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.

**Independent auditor's report to the members of
Sonairte The National Ecology Centre CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Sonairte The National Ecology Centre CLG (the 'company') for the financial year ended 31 December 2022 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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 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.

**Independent auditor's report to the members of
Sonairte The National Ecology Centre CLG (continued)**

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 applicable legal requirements.

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 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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of
Sonairte The National Ecology Centre CLG (continued)**

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 the 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

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.

**Independent auditor's report to the members of
Sonairte The National Ecology Centre CLG (continued)**

Gail McEvoy

For and on behalf of
McEvoy Craig
Statutory Audit Firm
10 Dublin Road
Drogheda
Co. Louth

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Profit and loss account
Financial year ended 31 December 2022

	Note	2022 €	2021 €
Turnover	5	81,696	53,344
Cost of sales		(28,311)	(15,390)
Gross profit		53,385	37,954
Administrative expenses		(178,248)	(99,513)
Other operating income	6	132,789	83,067
Operating profit	7	7,926	21,508
Profit before taxation		7,926	21,508
Tax on profit		-	-
Profit for the financial year		7,926	21,508

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 14 to 21 form part of these financial statements.

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 December 2022

	2022	2021
	€	€
Profit for the financial year	7,926	21,508
Retained earnings at the start of the financial year	<u>32,826</u>	<u>11,318</u>
Retained earnings at the end of the financial year	<u><u>40,752</u></u>	<u><u>32,826</u></u>

Sonairte The National Ecology Centre CLG
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Balance sheet
As at 31 December 2022

	Note	2022		2021	
		€	€	€	€
Fixed assets					
Intangible assets	10	-		-	
Tangible assets	11	42,662		38,890	
			42,662		38,890
Current assets					
Stocks	12	173		2,487	
Debtors	13	7,981		17,762	
Cash at bank and in hand		48,452		46,678	
		56,606		66,927	
Creditors: amounts falling due within one year	14	(42,329)		(51,507)	
Net current assets			14,277		15,420
Total assets less current liabilities			56,939		54,310
Creditors: amounts falling due after more than one year	15		(16,187)		(21,484)
Net assets			40,752		32,826
Capital and reserves					
Profit and loss account			40,752		32,826
Members funds			40,752		32,826

The notes on pages 14 to 21 form part of these financial statements.

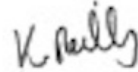
Sonairte The National Ecology Centre CLG
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Balance sheet (continued)
As at 31 December 2022

These financial statements were approved by the board of directors on ...14 March 2024... and signed on behalf of the board by:



.....
Mr Tommy Simpson
Director



.....
Dr Kim Reilly
Director

The notes on pages 14 to 21 form part of these financial statements.

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2022

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is The Ninch, Laytown, Co.Meath.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 12.5 % straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 12.5%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Sonairte The National Ecology Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Sonairte The National Ecology Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.27.

5. Turnover

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

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Notes to the financial statements (continued)
Financial year ended 31 December 2022

6. Other operating income

	2022	2021
	€	€
Government grant income	132,789	83,067
	<u>132,789</u>	<u>83,067</u>

7. Operating profit

Operating profit is stated after charging/(crediting):

	2022	2021
	€	€
Amortisation of intangible assets	-	3,932
Depreciation of tangible assets	9,931	9,740
Impairment of trade debtors	389	-
Operating lease rentals	3,484	3,128
Fees payable for the audit of the financial statements	3,650	3,915
	<u>3,650</u>	<u>3,915</u>

8. Staff costs

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	50,206	8,672
Social insurance costs	4,503	777
	<u>54,709</u>	<u>9,449</u>

There were no employees paid in excess of €60,000 during the year.

9. Appropriations of profit and loss account

	2022	2021
	€	€
At the start of the financial year	32,826	11,318
Profit for the financial year	7,926	21,508
At the end of the financial year	<u>40,752</u>	<u>32,826</u>

Sonairte The National Ecology Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

10. Intangible assets

	Development costs	Total
	€	€
Cost		
At 1 January 2022 and 31 December 2022	46,359	46,359
Amortisation		
At 1 January 2022 and 31 December 2022	46,359	46,359
Carrying amount		
At 31 December 2022	-	-
At 31 December 2021	-	-

11. Tangible assets

	Freehold property	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1 January 2022	561,742	54,612	82,072	6,000	704,426
Additions	-	6,198	7,505	-	13,703
At 31 December 2022	<u>561,742</u>	<u>60,810</u>	<u>89,577</u>	<u>6,000</u>	<u>718,129</u>
Depreciation					
At 1 January 2022	561,742	27,069	70,725	6,000	665,536
Charge for the financial year	-	6,839	3,092	-	9,931
At 31 December 2022	<u>561,742</u>	<u>33,908</u>	<u>73,817</u>	<u>6,000</u>	<u>675,467</u>
Carrying amount					
At 31 December 2022	<u>-</u>	<u>26,902</u>	<u>15,760</u>	<u>-</u>	<u>42,662</u>
At 31 December 2021	<u>-</u>	<u>27,543</u>	<u>11,347</u>	<u>-</u>	<u>38,890</u>

12. Stocks

	2022	2021
	€	€
Finished goods and goods for resale	173	2,487

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2022

13. Debtors	2022	2021
	€	€
Trade debtors	808	4,281
Other debtors	-	6,888
Prepayments	7,173	6,593
	<u>7,981</u>	<u>17,762</u>
14. Creditors: amounts falling due within one year	2022	2021
	€	€
Amounts owed to credit institutions	436	205
Payments received on account	500	500
Trade creditors	9,304	18,689
Other creditors	4,096	1,316
Tax and social insurance:		
PAYE and social welfare Accruals	1,564	98
Government grants	3,629	5,780
	<u>22,800</u>	<u>24,919</u>
	<u>42,329</u>	<u>51,507</u>
15. Creditors: amounts falling due after more than one year	2022	2021
	€	€
Government grants	16,187	21,484
	<u>16,187</u>	<u>21,484</u>

Sonairte The National Ecology Centre CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

16. Government grants

	2022	2021
	€	€
At the start of the financial year	46,403	48,819
Grants received or receivable	114,779	80,651
Released to profit or loss	(122,195)	(83,068)
At the end of the financial year	<u>38,987</u>	<u>46,402</u>

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	€	€
Recognised in creditors:		
Deferred government grants due within one year	22,800	24,919
Deferred government grants due after more than one year	16,187	21,484
	<u>38,987</u>	<u>46,403</u>
Recognised in other operating income:		
Government grants recognised directly in income	<u>132,789</u>	<u>83,067</u>

Included in the above amounts are capital grants which are amortised at 12.5% per annum. The amount released as Income is €5297 per year.

17. Events after the end of the reporting period

Since the year end the world economy continues to be affected by the Covid-19 global pandemic. Whilst there remains a degree of uncertainty over final impact of the virus, the directors believe there will be no significant effect on the assets, liabilities or continued going concern of the Company.

18. Controlling party

The directors are the controlling party.

19. Approval of financial statements

The board of directors approved these financial statements for issue on 24th February 2024.

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

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

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account
Financial year ended 31 December 2022

	2022	2021
	€	€
Turnover		
Donations	23,336	12,085
Admissions	4,258	2,530
Membership Friends	195	133
Room Hire Rental	6,736	5,190
Centre Income	-	312
Sales Eco Shop	20,044	16,884
Cafe sales	16,345	303
Garden Sales and Stalls at Market	3,358	8,362
Second Hand Shop	2,931	1,624
Courses	2,155	5,671
Other income	2,338	250
	<hr/>	<hr/>
	81,696	53,344
 Cost of sales		
Opening stock	(2,487)	(3,092)
Materials purchased garden	(2,101)	(2,668)
Garden produce seeds	(210)	(87)
E shop purchases	(11,824)	(10,166)
Materials for courses and events	(4,233)	(1,290)
Cafe produce bought	(7,629)	(494)
Direct costs	-	(80)
	<hr/>	<hr/>
	(28,484)	(17,877)
 Closing stock	 173	 2,487
	<hr/>	<hr/>
	(28,311)	(15,390)
 Gross profit	 <hr/>	 <hr/>
	53,385	37,954
 Gross profit percentage	 65.3%	 71.1%
 Overheads		
Administrative expenses		
Wages and salaries	(50,206)	(8,672)
Employer's PRSI contributions	(4,503)	(777)
Staff training	-	(615)
Rent payable	(1,000)	(917)
Rates	3,903	2,050
Volunteer Expenses	(1,099)	(5,655)
Grant Programme Expenses	(69,160)	(41,778)
Insurance	(9,524)	(6,633)
Operating lease payments - plant and machinery	(3,484)	(3,045)
Operating lease payments - office equipment	-	(83)

Sonairte The National Ecology Centre CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account (continued)
Financial year ended 31 December 2022

	2022	2021
	€	€
Computer/Website Costs	-	(1,371)
Light and heat	(7,785)	(1,414)
Cleaning	(2,343)	(311)
Repairs and maintenance	(10,484)	(5,321)
Printing, postage and stationery	(266)	(272)
Telephone	(1,897)	(981)
Computer costs	(673)	-
Motor expenses	-	(76)
Audit and Accountancy	(3,650)	(3,915)
Bank charges	(1,936)	(2,857)
Bad debts	(389)	-
General expenses	(3,366)	(1,958)
Subscriptions	(455)	(1,240)
Amortisation of intangible assets	-	(3,932)
Depreciation of tangible assets	(9,931)	(9,740)
	<u>(178,248)</u>	<u>(99,513)</u>
Other operating income		
Grant income	132,789	83,067
	<u>132,789</u>	<u>83,067</u>
Operating profit	7,926	21,508
Operating profit percentage	9.7%	40.3%
Profit before taxation	<u>7,926</u>	<u>21,508</u>

GRANT INCOME

During the year ended 31st December 2022 the centre received grant income from a number of state and public bodies. Details of the grant income received from these public bodies during the current financial year are listed below in line with the requirements of grant agreements in place.

Grantor: Local Authority Waters Programme via Tipperary County Council

Type of funding: Event funding

Details of funding: Water Heritage Day 2022 (Grant no 30739946). To pay for a Water Heritage Day event during Heritage Week 2022.

Amount: €2439.05

Restrictions: This funding is restricted and was used to pay for a Water Heritage Day event. The grant has restrictions on the use of the grant and is compliant with all government circulars.

Grantor: Department of the Environment Climate and Communications via Irish Environmental Network

Type of funding: Annual Core Funding

Details of funding: Pay and general administration expenses

Amount: €25,578.94

Restrictions: This funding is unrestricted and was used to pay general administration expenses. The grant has no restrictions and its expenditures are compliant with all government circulars.

Grantor: Department of the Environment Climate and Communications via Irish Environmental Network

Type of funding: Biodiversity Week funding

Details of funding: To pay for Biodiversity events during Biodiversity Week

Amount: €2,000

Restrictions: This funding is restricted and was used to pay for a Biodiversity Day event. The grant has restrictions on the use of the grant and is compliant with all government circulars.

Grantor: Department of the Environment Climate and Communications via Irish Environmental Network

Type of funding: Agri fund

Details of funding: To develop links with EU environmental groups.

Amount: €3,200

Restrictions: This funding is restricted and was used to pay for development of networks and links with EU environmental groups.

Grantor: Department of Housing, Local Government and Heritage via Meath County Council

Type of funding: Local Government Biodiversity Action Fund (LGBAF)

Details of funding: Implementation of local Biodiversity Action Plan for East Meath.

Amount: €16,077

Restrictions: This funding is restricted and was used to pay for activities to implement the local Biodiversity Action Plan for East Meath.

Grantor: EU LEADER programme "The European Agricultural Fund for Rural Development: Europe investing in rural areas". (Grant no: MEA111477) via Meath Partnership.

Type of funding: Biodiversity Action Plan

Details of funding: Development of a Biodiversity Action Plan for East Meath "Our Biodiversity - from the Nanny to the Boyne".

Amount: €6,000

Restrictions: This funding is restricted and was used to pay for development of a Biodiversity Action Plan for East Meath.

Grantor: Meath County Council

Type of funding: Social Enterprise Capital Grants 2021

Details of funding: Social Enterprise Capital Grants 2021 (Grant no SECGS21/02). To pay for small infrastructure and equipment.

Amount: €5,000

Restrictions: This funding is restricted and was used to pay for re-covering of a polytunnel and a new drive on mower.

Grantor: Meath County Council

Type of funding: Social Enterprise Capital Grants 2021

Details of funding: Social Enterprise Capital Grants 2021 (Grant no SECGS21/06). To pay for small infrastructure and equipment.

Amount: €2,725

Restrictions: This funding is restricted and was used to pay for new AV equipment.

Grantor: National Heritage Council

Type of funding: Community Heritage Grant Scheme 2021

Details of funding: Community Heritage Grant Scheme 2021 (Grant no CH16985) project “Getting to know you”.

Amount: €13,000

Restrictions: This funding is restricted and was used for project “Getting to know you”.

Grantor: Meath County Council

Type of funding: Community Activities Fund

Details of funding: Community Activities Fund 2021 (CAF2021) under the Community Enhancement Programme 2021.

Amount: €7,309.98

Restrictions: This funding is restricted and was used to pay a contribution towards the centre insurance costs.

Grantor: Meath County Council

Type of funding: Community Grant Scheme - Festival and Events

Details of funding: Community Grant Scheme - Festival and Events (Grant no. 4291).

Amount: €450

Restrictions: This funding is restricted and was used to pay for a Heritage Week event

Grantor: Meath County Council

Type of funding: Community Grant Scheme – Equality and Social Inclusion

Details of funding: Community Grant Scheme - Equality and Social Inclusion (Grant no. 4476).

Amount: €375

Restrictions: This funding is restricted and was used to pay for improved access to the centre for those with disabilities.

Grantor: Meath County Council

Type of funding: Councillor Elaine McGinty through her Municipal District Allocation.

Details of funding: Municipal District Allocation (LBMD EMCG2022-16).

Amount: €550

Restrictions: This funding is unrestricted and was used to pay for general expenditure and repairs.

Grantor: Meath County Council

Type of funding: Councillor Elaine McGinty through her Municipal District Allocation.

Details of funding: Municipal District Allocation (LBMD EMCG2022-4).

Amount: €1,500

Restrictions: This funding is unrestricted and was used to pay for general expenditure and repairs.

Grantor: Irish Aid WWGS

Type of funding: Irish Aid World Wise Global Schools programme

Details of funding: Irish Aid WWGS 2020/21 (Grant no AP 3593). To pay for a programme of global citizenship education.

Amount: Cash Received €19,752 (Amount taken as income €49 at 31/12/22, amount deferred/accrued at 31/12/22 €19,703) **Restrictions:** This funding is restricted and is used to pay for the WWGS 2022/23 programme of global citizenship education. The grant has restrictions on the use of the grant and is compliant with all government circulars.

Grantor: Irish Aid WWGS

Type of funding: Irish Aid World Wise Global Schools programme

Details of funding: Irish Aid WWGS (Grant no AP 2879). To pay for a programme of global citizenship education.

Amount: Cash Received: €0 (Amount taken as income €18550 deferred from 31/12/21, amount deferred/accrued at

31/12/22 €0) **Restrictions:** This funding is restricted and is used to pay for the WWGS 2021/22 programme of global citizenship education. The grant has restrictions on the use of the grant and is compliant with all government circulars.

Grantor: Dept. of Children, Equality, Disability, Integration and Youth

Type of funding: Communities Integration Fund 2022

Details of funding: Nature and Culture visits for those living in Direct Provision in collaboration with Sanctuary in Nature and Heritage

Amount: Cash Received €4,460 (Amount taken as income €1364 at 31/12/22, amount deferred/accrued at 31/12/22 €3096)

Restrictions: This funding is restricted and is used to pay for community integration activities. The grant has restrictions on the use of the grant and is compliant with all government circulars.

Grantor: Erasmus +

Type of funding: Small Scale Partnership on Vocational Education and Training

Details of funding: Project "CASK: Climate Aware Seasonal Kitchen". This project has received funding from the European Union's Erasmus + research programme under grant agreement 2022-1-IE01-KA210-VET-000081251

Amount: €21,000 received as first instalment of €60,000 total grant (Amount taken as income €21,000 at 31/12/22, amount deferred/accrued at 31/12/22 €0)

Restrictions: This funding is restricted and is used to pay for the project "CASK: Climate Aware Seasonal Kitchen".

Grantor: Dept. of Children, Equality, Disability, Integration and Youth

Type of funding: Communities Integration Fund 2021

Details of funding: Nature and Culture visits for those living in Direct Provision in collaboration with Sanctuary in Nature and Heritage

Amount: Cash Received : €0 (Amount taken as income €3,882 which was deferred as at 31/12/21, amount deferred/accrued at 31/12/22 €0)

Restrictions: This funding is restricted and is used to pay for community integration activities. The grant has restrictions on the use of the grant and is compliant with all government circulars.

Grantor: Irish Aid WWGS

Type of funding: Irish Aid World Wise Global Schools programme

Details of funding: Irish Aid WWGS 2020/21 (Grant no AP 2348). To pay for a programme of global citizenship education.

Amount: Cash received: €0 Amount taken as income €2,486 which was deferred as at 31/12/2021.

Amount deferred/accrued at 31/12/22 €0

Restrictions: This funding is restricted and is used to pay for the WWGS 2020/21 programme of global citizenship education. The grant has restrictions on the use of the grant and is compliant with all government circulars.