Registered number: 379176

BALLYMUN COMMUNITY LAW CENTRE

(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Harmony Court
Harmony Row
Dublin 2

Strata Audit
Statutory Audit Firm

BALLYMUN COMMUNITY LAW CENTRE
(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors	Antoinette Doyle Paula Reynolds Fiona Gallagher Mary Gordon Gary Lee John McDaid (appointed 24 April 2024) Robert Fitzpatrick Siobhan Guyatt (appointed 16 September 2024) Stephanie Ann Walsh (resigned 4 March 2024) Catherine Hickey (resigned 25 September 2024) Frank Murphy (resigned 25 September 2024)
Company secretary	Claire McSweeney
Registered number	379176
Registered office	Unit 1A Shangan Neighbourhood Centre, Shangan Road Ballymun Dublin 9
Independent auditors	Strata Audit Statutory Audit Firm 3 Harmony Court Harmony Row Dublin 2 D02 VY52

BALLYMUN COMMUNITY LAW CENTRE
(A Company Limited by Guarantee)

CONTENTS

	Page
Directors' Report	1 - 2
Independent Auditors' Report	3 - 5
Statement of Comprehensive Income	6
Balance Sheet	7
Statement of Changes in Equity	8
Notes to the Financial Statements	9 - 13

The following pages do not form part of the statutory financial statements:

Detailed Profit and Loss Account and Summaries	14 - 15

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The directors present their annual report and the audited financial statements for the year ended 31 December 2024.

Directors' responsibilities statement

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 the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless they are satisfied they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements 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.

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

Principal activities

The principal objective of the company is the establishment of a free legal information, advice and representation service for individuals and groups in the area.

Results and dividends

The deficit for the year, after taxation, amounted to €6,413 *(2023 - surplus€16,920)*.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Directors

The directors who served during the year were:

Antoinette Doyle
Paula Reynolds
Fiona Gallagher
Mary Gordon
Gary Lee
John McDaid (appointed 24 April 2024)
Robert Fitzpatrick
Siobhan Guyatt (appointed 16 September 2024)
Stephanie Ann Walsh (resigned 4 March 2024)
Catherine Hickey (resigned 25 September 2024)
Frank Murphy (resigned 25 September 2024)

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Unit 1A Shangan Neighbourhood Centre, Shangan Road, Ballymun Dublin 9.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Auditors

As a result of the merger between Duignan Carthy O'Neill Limited and Strata Audit, Duignan Carthy O'Neill Ltd resigned as auditors during the year and the members appointed Strata Audit to fill the casual vacancy. The auditors, Strata Audit, have expressed their willingness to continue in office in accordance with section 380 of the Companies Act 2014.

This report was approved by the board on and signed on its behalf.

.....
Paula Reynolds
Director

.....
John McDaid
Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BALLYMUN COMMUNITY LAW CENTRE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Ballymun Community Law Centre (the 'Company') for the year ended 31 December 2024, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 2 . The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

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 2024 and of its loss for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BALLYMUN COMMUNITY LAW CENTRE (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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Opinion on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BALLYMUN COMMUNITY LAW CENTRE (CONTINUED)

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 1, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors 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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' 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 Auditors' 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. This description forms part of our Auditors' Report.

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

This 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 Auditors' 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.

Elizabeth Murphy

for and on behalf of
Strata Audit

Statutory Audit Firm

3 Harmony Court
Harmony Row
Dublin 2
D02 VY52
Date:

BALLYMUN COMMUNITY LAW CENTRE
(A Company Limited by Guarantee)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 €	*2023 €*
Income		**216,767**	*203,872*
Gross income		**216,767**	*203,872*
Administrative expenses		**(223,180)**	*(186,952)*
Operating surplus		**(6,413)**	*16,920*
(Deficit)/Surplus for the financial year		**(6,413)**	*16,920*

There were no recognised gains and losses for 2024 or 2023 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2024 (2023:€NIL).

BALLYMUN COMMUNITY LAW CENTRE
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note		2024 €		*2023* *€*
Fixed assets					
Tangible assets			**3,226**		*5,716*
			3,226		*5,716*
Current assets					
Debtors: amounts falling due within one year	5	**34,937**		*7,169*	
Cash at bank and in hand		**355,344**		*382,053*	
		390,281		*389,222*	
Creditors: amounts falling due within one year		**(24,783)**		*(19,801)*	
Net current assets			**365,498**		*369,421*
Total assets less current liabilities			**368,724**		*375,137*
Net assets			**368,724**		*375,137*
Capital and reserves					
Capital redemption reserve	7		**-**		*33,507*
Sustainability reserve	7		**200,855**		*200,855*
Profit and loss account	7		**167,869**		*140,775*
Members' funds			**368,724**		*375,137*

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

The financial statements were approved and authorised for issue by the board:

.....
Paula Reynolds
Director

.....
John McDaid
Director

Date:

The notes on pages 9 to 13 form part of these financial statements.

BALLYMUN COMMUNITY LAW CENTRE

(A Company Limited by Guarantee)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2024

	Capital redemption reserve	Other reserves	Profit and loss account	Total equity
	€	€	€	€
At 1 January 2023	**33,507**	**200,855**	**123,855**	**358,217**
Surplus for the year	-	-	**16,920**	**16,920**
At 1 January 2024	**33,507**	**200,855**	**140,775**	**375,137**
Deficit for the year	-	-	**(6,413)**	**(6,413)**
Transfer to profit and loss account	**(33,507)**	-	**33,507**	-
At 31 December 2024	-	**200,855**	**167,869**	**368,724**

The notes on pages 9 to 13 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Ballymun Community Law Centre is a company limited by guarantee, incorporated in the Republic of Ireland. The company was incorporated in Ireland on 10 December 2003. The company's registered number is 379176 and its registered office is located at Unit 1A Shangan Neighbourhood Centre, Shangan Road, Ballymun Dublin 9. The nature of the company's operations and its principal activities are set out in the Director's Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.4 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.5 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. Employees

Staff costs were as follows:

	2024 €	*2023 €*
Wages and salaries	**138,008**	*87,435*
Social insurance costs	**15,284**	*9,965*
Pension costs	**3,783**	*2,551*
	157,075	*99,951*

The average monthly number of employees, including directors, during the year was 3 *(2023 - 2)*.

The average monthly number of employees, including the directors, during the year was as follows:

	2024 No.	*2023 No.*
Staff	**3**	*2*

There were one staff members whose employment benefits exceeded €60,000 during the year.

4. Tangible fixed assets

	Fixtures and fittings €
Cost or valuation	
At 1 January 2024	**5,716**
At 31 December 2024	**5,716**
Depreciation	
Charge for the year on owned assets	**2,490**
At 31 December 2024	**2,490**
Net book value	
At 31 December 2024	**3,226**
At 31 December 2023	*5,716*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. Debtors

	2024 €	2023 €
Trade debtors	**4,101**	*600*
Income receivable	**23,512**	-
Prepayments	**7,324**	*6,569*
	34,937	*7,169*

6. Creditors: Amounts falling due within one year

	2024 €	2023 €
Taxation and social insurance	**4,944**	*5,119*
Other creditors	**925**	*780*
Accruals	**2,737**	*5,652*
Deferred income	**16,177**	*8,250*
	24,783	*19,801*

7. Reserves

Profit and loss account

The profit and loss account represents cumulative gains and losses recognised in the profit and loss account, net of transfers to and from other reserves or dividends paid.

8. Company status

The company is limited by guarantee and consequently does not have share capital. The liability of the members is limited. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while they are members, or within one year thereafter, to contribute for payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up. Each member is liable for an amount not exceeding €1.

9. Key management personnel renumeration

The total management renumeration for the senior management team was €40,546. No director received renumeration from the company during the year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

10. Related party transactions

No payments were made to directors during the year.

No other related party transactions occurred during the year.

11. Dublin City Council

Agency	Dublin City Council
Grant Programme	Ballymun Social Regeneration
Purpose of the Grant	Provide Legal, Educationals and Alternative Dispute Resolution Services

Total Grant		€94,050
-	Grant taken to income in the period	€94,050
-	The cash received in the period	€70,537
-	Grant amounts deferred from 2023	€8,250
-	Any grant amounts deferred or due at the period end	€23,513 due and (€7,837) deferred

Expenditure	€94,563
Term	Expires 31 December 2024
Received year end	31 December 2024
Capital Grant	Nil
Restriction on use	Support for staff wages and programme costs
Tax Clearance	Yes

Ballymun Community Law Centre is compliant with relevant Circulars, including Circular 13/2014, "Management of and Accountability for Grants from Exchequer Funds" and is in adhereance to the terms addendum to grant agreement as dated 1 February 2023.

12. Approval of financial statement

The board of directors approved these financial statements for issue on

BALLYMUN COMMUNITY LAW CENTRE

(A Company Limited by Guarantee)

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 €	*2023 €*
Income		**216,767**	*203,872*
Gross profit		**216,767**	*203,872*
Less: overheads			
Administration expenses		**(223,180)**	*(186,952)*
(Deficit)/Surplus for the year		**(6,413)**	*16,920*

	2024 €	*2023 €*
Income		
Law Society Funding	**86,691**	*86,420*
Dublin City Council - Regeneration Funding	**94,463**	*90,750*
Legal Education Training Fees	**18,428**	*13,749*
City of Dublin ETB funding	**-**	*4,804*
Grants and other income	**2,411**	*7,644*
Donations	**14,774**	*505*
	216,767	*203,872*

SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Administration expenses		
Staff salaries	**138,008**	*87,435*
Employer's PRSI contributions	**15,284**	*9,965*
Staff pension costs	**3,783**	*2,551*
Staff training	**3,255**	*1,849*
Staff welfare and supervision	**1,165**	*1,539*
Staff travel and subsistence	**197**	*624*
Consultancy	**8,290**	*6,791*
Printing, stationery and postage	**2,801**	*1,205*
Telephone and communications	**10,014**	*9,244*
Marketing and advertising	**5,814**	*5,101*
Legal fees	**319**	*270*
Auditors' remuneration	**3,243**	*5,014*
Accountancy fees	**2,918**	*1,944*
Bank charges	**480**	*432*
Rent and service charge	**3,125**	*4,130*
Light and heat	**4,536**	*5,378*
Cleaning and kitchen supplies	**2,033**	*1,945*
Insurances	**6,699**	*7,076*
Repairs and maintenance	**4,017**	*3,501*
Sundry expenses	**(749)**	-
Depreciation - fixtures and fittings	**2,490**	-
Meeting expenses	**2,227**	*10,249*
Board costs and governance	**2,518**	*2,322*
Recruitment costs	-	*14,100*
Professional fees and subscriptions	**713**	*4,287*
	223,180	*186,952*