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**OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY  
GUARANTEE T/A OPAS**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 18 MARCH 2023**

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**OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS  
FOR THE YEAR ENDED 18 MARCH 2023**

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<b>Directors</b>	Mary Grogan Frances Berry, Treasurer Mary Culliton Oliver McCormack (resigned 28 October 2022) Mary Guest (resigned 28 October 2022) Mary Morgan, Chair (appointed) Mary Dunphy (appointed 17 July 2022) Kevin O'Malley (appointed 27 October 2022) Raymond Allen (appointed 27 October 2022) Brian Cowen (appointed 27 October 2022)
<b>Company registered number</b>	431265
<b>Registered office</b>	Clonminch Tullamore Co. Offaly.
<b>Company secretary</b>	Martin Connolly
<b>Chief operations manager</b>	Mary Delaney
<b>Independent auditors</b>	Woods and Partners Limited Chartered Accountants and Registered Auditor Cannon Street Kells Co. Meath
<b>Bankers</b>	Bank of Ireland Bridge Street Tullamore Co. Offaly.
<b>Solicitors</b>	Hoey and Denning High Street Tullamore Co. Offaly.

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 18 MARCH 2023**

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The Directors present their annual report together with the audited financial statements of Offaly Personal Assistant Services Company Limited by Guarantee t/a ("OPAS") for the year ended 18 March 2023. The Directors confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) (second edition - October 2019), applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ("FRS 102").

**Objectives and activities**

**a. Policies and objectives**

The Charity administers a Community Employment Scheme ("CES") where participants are upskilled to work as Personal Assistants in the community. The Charity is dedicated to supporting adults with physical and sensory disabilities by empowering and enabling them to achieve independent living, equality and inclusion in mainstream society.

There has been no change in the objectives of the Charity in the year.

**b. Strategies for achieving objectives**

The Charity enters into an annual service level agreement with the Department of Social Protection "DSP". This sets out the terms and conditions of the scheme. The Charity administers the scheme in accordance with DSP guidelines. The latest scheme ran from 14 March 2022 to 10 March 2023.

**c. Activities undertaken to achieve objectives**

The main activity of the Charity is the provision of adequate training and course materials to enable participants to gain the necessary skills and experience to work as personal assistants. The Charity enables the participants to work in the community and support the independent living requirements of people with physical or sensory disabilities in the community.

**Achievements and performance**

**a. Key performance indicators**

The Charity has identified key performance indicators, which are monitored by management and the Board of Directors on a periodic basis, and these are:

- Number of scheme participants
- Funding from Department of Social Protection
- Liquidity

These key performance indicators are reviewed on a monthly basis by management and discussed at each Board meeting.

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 18 MARCH 2023**

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**Achievements and performance (continued)**

**b. Review of activities**

During the year, the Charity supported 10 participants on the Community Employment Scheme. The majority of funds were received from the Department of Social Protection. Training was made available to all participants in order to gain the necessary skills to enable them to work as personal assistants.

The results for the year are set out in the Statement of Financial Activities on page 11 of the financial statements.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity funding, which it receives from DSP, falls short of its operational and day to day cost base. The funding shortfall is filled by contributions from Offaly Centre for Independent Living CLG ("OCIL"), which are expected to continue into the foreseeable future. The Board of OCIL have pledged ongoing support to the Charity to enable it to meet its short to medium term. For this reason the Directors continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Results and performance**

The Charity recorded neither a surplus on ordinary activities in the year (2022: €Nil). The Charity reserves at the year end amounted to €Nil (2022: €Nil). All reserves are restricted for the continued use of future Community Employment Schemes.

**c. Reserves policy**

The operation of the Community Employment Scheme means the Charity does not build up any substantial reserves. The Charity's reserves of €Nil (2022: €Nil) relate solely to timing differences due to capital additions which are being written down over a period of eight years. All money held by, or due to the Charity is due to be spent on the Community Employment Scheme.

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 18 MARCH 2023**

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**d. Principal risks and uncertainties**

The Charity's financial risk management objectives and policies involve identifying risks and opportunities across the Charity, assessing the potential impact of these risks and providing a method for addressing these impacts by either reducing threats to an acceptable level or achieving opportunities.

The principal risks and uncertainties facing the Charity are as follows:

**1. Future funding and going concern**

The Charity maintains a good relationship with the DSP, and submits an audited statement of income and expenditure each year. The 2023/24 funding has already been secured and the Charity is confident that the DSP will continue to support the Charity and its CES scheme for the foreseeable future. The Charity will also continue to get ongoing support from Offaly Centre for Independent Living CLG ("OCIL") as its sponsor.

**2. Regulatory compliance**

The Directors of the Charity are aware that non compliance with charity legislation such as the Charities Act 2009 and regulations overseen by the Charities Regulatory Authority would jeopardise the future of the Charity. To manage this risk, the Charity employs suitably qualified professionals, has appointed a highly skilled board of directors, and takes advice from experts in the Charity sector. The board are confident that these collectively assist to manage this risk.

**3. Reputational risk**

The charity sector has suffered as a result of financial misappropriations and scandals in the recent past. This may impact on the external fundraising activities of the Charity. The Charity mitigates this risk by complying with best governance procedures, strong board oversight and a strong control environment.

**4. Data protection risk**

The Charity receives and manages sensitive information in the course of its charitable activities. The Charity may be exposed to information technology security risks and cyber crime. In May 2018, the GDPR came into effect which has significant implications for how personal data is managed and protected. The Charity has retained external consultants to assist it with its ongoing compliance with GDPR. The Charity makes ongoing strategic and tactical efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 18 MARCH 2023**

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**Structure, governance and management**

**a. Constitution**

The Charity is registered as a charitable company limited by guarantee, not having a share capital and was set up and constituted under a Memorandum of Association.

The principal object of the Charity is to administer a Community Employment Scheme "CES" in parallel with the Department of Social Protection. Participants on the scheme undergo training as personal assistants for people with physical and sensory disabilities in the community.

**b. Methods of appointment or election of Directors**

The present directors who served during the year are listed on page 1.

The oversight of the Charity is the responsibility of the Board of Directors who are elected and co-opted under the terms of the Articles of Association and the management of the company is the responsibility of the Executive.

All Directors undertake an induction programme relevant to the operation of the Charity. This programme comprises the roles and responsibilities of Directors.

**c. Organisational structure and decision-making policies**

The Charity is governed by the Constitution, which charges the Chair and the Board of Directors, to make decisions at Board level regarding strategy in relation to the Charity. The Board met 4 times in 2023 (2022:4). The Directors have appointed a strategic leadership team and have delegated a range of day to day decision making powers to this strategic leadership team including the chief operations manager and scheme supervisors.

An agenda is prepared in advance of each Board meeting which covers reporting on all aspects of the Charity's activities since the last meeting, review of ongoing events and proposals for any future plans that are being examined. Any decisions that are reserved for the Board are made at the meeting, recorded in the minutes and acted on after the Board meeting.

The Board members are advised to avoid conflict between their personal interests, or the interests of any associated company or person, and their duties to the charity.

**d. Related party relationships**

Details of all related party transactions are noted in the notes to the financial statements.

**Plans for future periods**

The Charity's main target for 2023/24 is to continue to administer the Community Employment Scheme and is hoping to increase the number of participants while continuing to provide a top class personal assistant service to Leaders in the community.

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 18 MARCH 2023**

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**Events since the year end**

There have been no events since the year end which require adjustment or disclosure in the financial statements.

**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 Clonminch, Tullamore, Co. Offaly.

**Statement of Directors' responsibilities**

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Accounting Standards (Financial Reporting Standard 102).

Company law requires the Directors to prepare financial statements for each financial . 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 state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditors**

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

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that 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 charity's auditors are aware of that information.

**Auditor**

Woods and Partners Limited Chartered Accountants and Registered Auditor, have expressed their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014. The Directors will propose a motion re-appointing the auditor at the annual general meeting.



DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 18 MARCH 2023

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Approved by order of the members of the board of Directors and signed on their behalf by:



**Mary Morgan**

Director

Date: 4 September 2023



**Frances Berry**

Director

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OFFALY PERSONAL ASSISTANT  
SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS**

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**Opinion**

We have audited the financial statements of Offaly Personal Assistant Services Company Limited by Guarantee t/a OPAS (the 'Charity') for the year ended 18 March 2023 which comprise the Statement of financial activities, the Balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Charities SORP Financial Reporting Standard 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 state of the charitable company's affairs as at 18 March 2023 and of its incoming resources and application of resources, including its income and expenditure 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 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 charitable 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 the provision available for small entities, in the circumstances set out in note 2 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable 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 AUDITORS' REPORT TO THE MEMBERS OF OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS (CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 of 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 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatement 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.

**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.

In preparing the financial statements, the Directors are responsible for assessing the charitable 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF OFFALY PERSONAL ASSISTANT  
SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS (CONTINUED)**

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**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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors report.

**Use of our report**

This report is made solely to the charitable 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 charitable 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 charitable Company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Tomas Plunkett**  
**for an on behalf of**  
**Woods and Partners Limited**  
Chartered Accountants and Registered Auditor  
Cannon Street  
Kells  
Co. Meath

4 September 2023

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 18 MARCH 2023**

	Note	Restricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
<b>Income from:</b>				
Donations and legacies	3	4,771	4,771	5,990
Charitable activities	4	178,265	178,265	204,125
<b>Total income</b>		<b>183,036</b>	<b>183,036</b>	<b>210,115</b>
<b>Expenditure on:</b>				
Charitable activities		183,036	183,036	210,115
<b>Total expenditure</b>		<b>183,036</b>	<b>183,036</b>	<b>210,115</b>
<b>Net movement in funds</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds:</b>				
<b>Total funds carried forward</b>		<b>-</b>	<b>-</b>	<b>-</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 22 form part of these financial statements.

OFFALY PERSONAL ASSISTANT SERVICES COMPANY LIMITED BY GUARANTEE T/A OPAS  
REGISTERED NUMBER: 431265

BALANCE SHEET  
AS AT 18 MARCH 2023

	Note	2023 €	2022 €
<b>Current assets</b>			
Debtors	9	2,785	8,619
Cash at bank and in hand		8,991	9,512
		<u>11,776</u>	<u>18,131</u>
Creditors: amounts falling due within one year		(11,776)	(18,131)
	10	<u>          </u>	<u>          </u>
<b>Total net assets</b>		<u>          </u>	<u>          </u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

*Mary Morgan*

**Mary Morgan**  
Director  
Date: 4 September 2023

*Frances Berry*

**Frances Berry**  
Director

The notes on pages 13 to 22 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023**

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019) - ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Companies Act 2014.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been presented in Euro (€) which is the functional currency of the Charity.

**1.2 Company status**

The Charity is an Irish registered company limited by guarantee under part 18 of the Companies Act 2014 with a registered office at Clonminch, Tullamore, Co. Offaly under company number 431265. The members of the company are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity.

**1.3 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023

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**1. Accounting policies (continued)**

**1.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.9 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.10 Fund accounting**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023**

**1. Accounting policies (continued)**

**1.11 Critical accounting estimates and areas of judgment**

In the application of the company's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Critical judgments**

The directors are of the view that there are no judgments (apart from those involving estimates) in applying their accounting policies that have had a significant effect on amounts recognised in the financial statements.

**2. Provisions available for small entities**

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

**3. Income from donations and legacies**

	<b>Restricted funds 2023 €</b>	<b>Total funds 2023 €</b>
Donations	4,771	4,771
	<u>          </u>	<u>          </u>
	<i>Restricted funds 2022 €</i>	<i>Total funds 2022 €</i>
Donations	5,990	5,990
	<u>          </u>	<u>          </u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023

4. Income from charitable activities

	<b>Restricted funds 2023 €</b>	<b>Total funds 2023 €</b>
Personal Assistant Services	178,265	<b>178,265</b>
	<i>Restricted funds 2022 €</i>	<i>Total funds 2022 €</i>
Personal Assistant Services	204,125	204,125

5. Analysis of expenditure by activities

	<b>Activities undertaken directly 2023 €</b>	<b>Total funds 2023 €</b>
Personal Assistant Services	183,036	<b>183,036</b>
	<i>Activities undertaken directly 2022 €</i>	<i>Total funds 2022 €</i>
Personal Assistant Services	210,115	210,115

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Personal Assistant Services 2023 €	Total funds 2023 €
Staff costs	166,898	166,898
Training	2,570	2,570
Insurance	2,800	2,800
Rent	6,600	6,600
Professional fees	20	20
Materials	223	223
Audit fees	3,312	3,312
Travel	613	613
<b>Total 2023</b>	<b>183,036</b>	<b>183,036</b>

  

	<i>Personal Assistant Services 2022 €</i>	<i>Total funds 2022 €</i>
Staff costs	193,634	193,634
Training	3,349	3,349
Insurance	3,460	3,460
Rent	4,950	4,950
Materials	254	254
Audit fees	3,591	3,591
Travel	741	741
Sundry	136	136
<i>Total 2022</i>	<i>210,115</i>	<i>210,115</i>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023**

**6. Auditors' remuneration**

	2023 €	2022 €
Fees payable to the Company's auditor for the audit of the Company's annual accounts	<u>2,269</u>	<u>2,269</u>

**7. Staff costs**

	2023 €	2022 €
Wages and salaries	162,761	188,968
Social security costs	4,137	4,666
	<u>166,898</u>	<u>193,634</u>

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Participants	10	11
Supervisor	1	1
	<u>11</u>	<u>12</u>

No employee received remuneration amounting to more than €60,000 in either year.

**Key management personnel compensation**

The total remuneration, comprising salary, paid in respect of key management personnel amounted to €Nil (2022: €Nil).

**8. Directors' remuneration and expenses**

During the year, no Directors received any remuneration or other benefits (2022 - €NIL).

During the year ended 18 March 2023, no Director expenses have been incurred (2022 - €NIL).

**9. Debtors**

	2023 €	2022 €
<b>Due within one year</b>		
Other debtors	<u>2,785</u>	<u>8,619</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023

10. Creditors: Amounts falling due within one year

	2023 €	2022 €
Other taxation and social security	487	1,751
Other creditors	11,289	16,060
Accruals and deferred income	-	320
	<u>11,776</u>	<u>18,131</u>

11. Statement of funds

Statement of funds - current year

	Income €	Expenditure €	Balance at 18 March 2023 €
<b>Restricted funds</b>			
Restricted Funds - all funds	183,036	(183,036)	-

Statement of funds - prior year

	Income €	Expenditure €	Balance at 18 March 2022 €
<b>Restricted funds</b>			
Restricted Funds - all funds	210,115	(210,115)	-

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023**

**12. Summary of funds****Summary of funds - current year**

	Income €	Expenditure €	Balance at 18 March 2023 €
Restricted funds	183,036	(183,036)	-

**Summary of funds - prior year**

	Income €	Expenditure €	Balance at 18 March 2022 €
Restricted funds	210,115	(210,115)	-

**13. Grants received**

	2023 €	2022 €
Department of Social Protection	178,265	204,125

Funding was received in the year from the Department of Social Protection in relation to the Community Employment Scheme that the Charity is involved. The Charity is dedicated to supporting adults with physical and sensory disabilities by empowering and enabling them to achieve independent living, equality and inclusion in mainstream society. All funding received in the year was spent, so there is no deferred income at the reporting date. The funding received is used wholly for the purposes of supporting adults with physical and sensory disabilities. The Charity is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Grant income of €178,265 includes an advance receipt of €28,075 received from the Department of Social Protection on 18th March 2022. €18,949 has been deducted from remittances at the balance sheet date and the final deduction of €9,125 has been netted off against amounts outstanding from the Department of Social Protection Cycle 13 debtors.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023**

**14. Analysis of net assets between funds****Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 €</b>	<b>Total funds 2023 €</b>
Current assets	11,776	<b>11,776</b>
Creditors due within one year	(11,776)	<b>(11,776)</b>
<b>Total</b>	<b>-</b>	<b>-</b>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2022 €</i>	<i>Total funds 2022 €</i>
Current assets	18,131	18,131
Creditors due within one year	(18,131)	(18,131)
<b>Total</b>	<b>-</b>	<b>-</b>

**15. Related party transactions**

Offaly Centre for Independent Living Company Limited by Guarantee "OCIL" is a related party by virtue of common directors and senior management who exercise control over both entities. OCIL acts as sponsor for OPAS. This means that OCIL is obliged to cover any shortfall in Department of Social Protection "DSP" funding. OCIL contributed €4,771 (2022: €5,990) to Offaly Personal Assistant Services Company Limited by Guarantee "OPAS" to cover a shortfall in expenditure not funded by the DSP.

During the year OPAS paid rent of €6,600 (2022: €4,950) to OCIL for the use of offices owned by OCIL. At the year end OPAS owed an amount of €11,289 (2022: €16,060) in respect of cash advances received from OCIL. This amount is included in creditors at the year end.

**16. Post balance sheet events**

There have been no events since the year end which require adjustment or disclosure in the financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 18 MARCH 2023

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**17. Approval of financial statements**

The financial statements for the year ended 18 March 2023 were approved and authorised for issue by the Directors on 04 September 2023.