

Company Number: 507631

The Oasis Centre Limited
Annual Report and Financial Statements
for the financial year ended 31 December 2022

The Oasis Centre Limited
CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Appendix to the Independent Auditor's Report	9
Income and Expenditure Account	10
Balance Sheet	11
Reconciliation of Members' Funds	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 17
Supplementary Information on Income and Expenditure Account	19
Supplementary Information on Income and Expenditure Account by Cost Centre	21 - 20

The Oasis Centre Limited
DIRECTORS AND OTHER INFORMATION

Directors

Mary Benton
Geraldine Byrne
Mary Dawson
Marc Fay
Rosemary O'Looney
Maureen O'Sullivan
Declan Hallissey
Maura Roe
Anthony Callinan

Company Secretary

Maura Roe

Company Number

507631

Charity Number

CHY: 21157 RCN: 20102203

Registered Office and Business Address

St. Laurence's Place East
Seville Place
Dublin 1

Auditors

Ardagh Horan Connolly Accountants Limited
Certified Public Accountants and Statutory Audit Firm
16 Bridgecourt Office Park
Walkinstown Avenue
Dublin 12
D12 XW67

Bankers

Bank of Ireland
O'Connell Street
Dublin 1

The Oasis Centre Limited

DIRECTORS' REPORT

for the financial year ended 31 December 2022

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

Principal Activity

The principal activity of the company is to offer counselling services on an individual and family basis with specific reference to bereavement and addiction counselling.

The company is reporting a deficit for the year which arises mainly due to additional services provided. The deficit was funded from reserves carried forward from prior years.

The company continues to operate from a premises which is provided on a rent free basis and where the company is not required to pay for non routine upkeep and maintenance of the building. This results in substantial savings to the company, which if operated on a commercial basis, would result in significant expenditure. It is in this context that the additional donations have been made to the company. These amounts have been transferred to a special reserve to future proof the services should the company be obliged to operate on a commercial basis and to enable the company to operate as a going concern. It is not anticipated that this level of donation will continue indefinitely.

The Company is limited by guarantee not having a share capital.

Principal Risks and Uncertainties

The directors consider that the economic downturn and loss of funding are the principal risk factors that could adversely affect the company's financial position. The company has operating policies to limit these risks and the directors regularly review the adequacy of these policies.

Financial Results

The (deficit)/surplus for the financial year amounted to €(13,869) (2021 - €67,767).

At the end of the financial year, the company has assets of €226,779 (2021 - €206,681) and liabilities of €29,052 (2021 - €35,085). The net assets of the company have increased by €26,131.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Mary Benton
Geraldine Byrne
Mary Dawson
Marc Fay
Rosemary O'Looney
Maureen O'Sullivan
Declan Hallissey
Maura Roe
Anthony Callinan

The secretary who served throughout the financial year was Maura Roe.

Future Developments

The company plans to continue its present activities and current operating levels. Employees are kept as fully informed as practicable about developments within the company.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Political Contributions

The company did not make any disclosable political donations in the current financial year.

Auditors

The auditors, Ardagh Horan Connolly Accountants Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Going Concern

In preparing the financial statements, the directors consider it appropriate to continue to use the going concern assumption which assumes that the company will have sufficient resources to enable it to meet its liabilities as and when they fall due.

The Oasis Centre Limited
DIRECTORS' REPORT

for the financial year ended 31 December 2022

The company continues to receive HSE funding and the directors are of the opinion that funding will continue for the foreseeable future of twelve months from the date of approval of the financial statements. In addition, the company has received financial support from other external sources which places the company in a positive financial position. As such, the directors have a reasonable expectation that the company has sufficient resources in place to ensure it is in a position to meet its financial obligations as they fall due for the foreseeable future.

The directors therefore continue to adopt the going concern basis in preparing the company's financial statements.

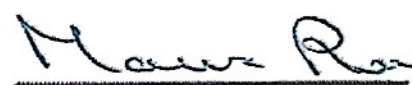
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

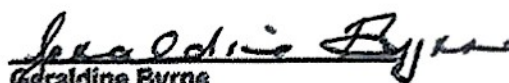
To ensure that proper books and accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at the company's office at St. Laurence's Place East, Seville Place, Dublin 1.

Signed on behalf of the board



Maura Roe
Director

16 May 2023



Geraldine Byrne
Director

16 May 2023

The Oasis Centre Limited
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2022

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", applying Section 1A of that Standard, 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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

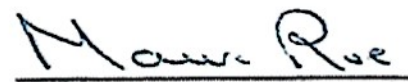
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Maura Roe
Director

16 May 2023



Geraldine Byrne
Director

16 May 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of The Oasis Centre Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Oasis Centre Limited ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 deficit 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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 the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 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 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.

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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters 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.

INDEPENDENT AUDITOR'S REPORT to the Members of The Oasis Centre Limited

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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

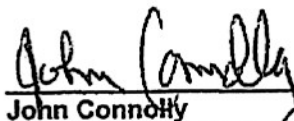
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.



John Connolly

for and on behalf of

ARDAGH HORAN CONNOLLY ACCOUNTANTS LIMITED

Certified Public Accountants and Statutory Audit Firm

16 Bridgecourt Office Park

Walkinstown Avenue

Dublin 12

D12 XW67

16 May 2023

The Oasis Centre Limited

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

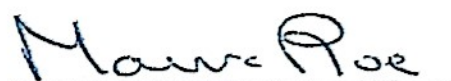
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's 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 Oasis Centre Limited
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		352,495	363,497
Expenditure		(366,364)	(295,730)
(Deficit)/surplus for the financial year		(13,869)	67,767
Total comprehensive income		(13,869)	67,767

Approved by the board on 16 May 2023 and signed on its behalf by:


Maura Roe
Director


Geraldine Byrne
Director

The Oasis Centre Limited
BALANCE SHEET
as at 31 December 2022

	Notes	2022 €	2021 €
Current Assets			
Debtors	6	6,209	-
Cash and cash equivalents		220,570	208,681
		<u>226,779</u>	<u>208,681</u>
Creditors: amounts falling due within one year	8	<u>(29,052)</u>	<u>(36,085)</u>
Net Current Assets		<u>197,727</u>	<u>171,596</u>
Total Assets less Current Liabilities		<u>197,727</u>	<u>171,596</u>
Reserves			
Capital reserves and funds		155,000	-
Income and expenditure account		42,727	171,596
Members' Funds		<u>197,727</u>	<u>171,596</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 16 May 2023 and signed on its behalf by:


Maura Roe
Director


Geraldine Byrne
Director

The Oasis Centre Limited
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2022

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2021	103,829	-	103,829
Surplus for the financial year	67,767	-	67,767
At 31 December 2021	171,596	-	171,596
Deficit for the financial year	(13,869)	-	(13,869)
Other movements in Members' Funds	(115,000)	155,000	40,000
At 31 December 2022	<u>42,727</u>	<u>155,000</u>	<u>197,727</u>

The Oasis Centre Limited
CASH FLOW STATEMENT
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
(Deficit)/surplus for the financial year		(13,869)	67,767
Adjustments for:			
Movement on reserves		40,000	-
		<u>26,131</u>	<u>67,767</u>
Movements in working capital:			
Movement in debtors		(6,209)	-
Movement in creditors		(6,033)	(11,448)
		<u>13,889</u>	<u>56,319</u>
Cash generated from operations			
		<u>13,889</u>	<u>56,319</u>
Net increase in cash and cash equivalents		13,889	56,319
Cash and cash equivalents at beginning of financial year		206,681	150,362
		<u>220,570</u>	<u>206,681</u>
Cash and cash equivalents at end of financial year	7	<u>220,570</u>	<u>206,681</u>

The Oasis Centre Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. General Information

The Oasis Centre Limited is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 507631. The registered office of the company is St. Laurence's Place East, Seville Place, Dublin 1 which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Grant income is recognised when there is reasonable assurance that the grant will be received and the company has complied with all attached conditions.

Other income is taken to the credit of the revenue account in the period in which it is lodged to the bank account or the period in which the related expenditure is incurred.

Expenditure

Expenditure is taken to the Income and Expenditure Account in the period in which it is incurred.

Creditors

Creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Reserves

Restricted funding from HSE and other funders is restricted for use for the specific purposes of the grant as defined by the funder. Any unspent grants are required to be repaid to the funder and it is not permitted to accumulate reserves from this funding.

The company has accumulated reserves outside of its restricted funding as a result of the company conducting its own activities by way of non HSE programmes, donations and fundraising. In addition, the company receives specific support for the long term operational activities of the company – support that is not guaranteed and is dependent on the financial resources of the providers.

The company has created a specific reserve derived from its accumulated reserves to date and the specific support received. The reserve is made up of an amount calculated to provide its services and meet its obligation for a three month period and the donations received towards its long term operational existence.

The directors will review this on an annual basis.

The Oasis Centre Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

Taxation

No charge to current or deferred taxation arises as the company has been granted charitable status under Section 207 and 2018 of the Taxes Consolidation Act 1997, Charity No. CHY 21157.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

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

5. Employees

The average monthly number of employees, including directors, during the financial year was 10, (2021 - 10).

	2022 Number	2021 Number
Employees	10	10
	<u>10</u>	<u>10</u>
6. Debtors	2022	2021
	€	€
Prepayments	3,209	-
Accrued income	3,000	-
	<u>6,209</u>	<u>-</u>
	<u>6,209</u>	<u>-</u>
7. Cash and cash equivalents	2022	2021
	€	€
Cash and bank balances	220,570	206,681
	<u>220,570</u>	<u>206,681</u>
8. Creditors	2022	2021
Amounts falling due within one year	€	€
Other creditors	22,378	31,091
Accruals	6,674	3,994
	<u>29,052</u>	<u>35,085</u>
	<u>29,052</u>	<u>35,085</u>

The Oasis Centre Limited
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

9. Status

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 its being wound up while they are members or within one year thereafter for the 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 and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding €1.

10. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2022.

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

12. Income	2022	2021
	€	€
HSE (NICDTF) interim funding	163,900	163,900
TUSLA	7,696	7,400
HSE	25,200	1,168
Sisters of Charity	-	7,000
Centre donations	54,416	47,220
Fundraising	5,870	526
HSE - Social inclusion	45,000	65,246
NEIC grant	1,700	1,500
Religious of Christian Education	40,000	40,000
Dublin City Council/NEIC	8,713	29,537
	352,495	363,497

Name of grantor: HSE

Name of grant: Grant Aid Agreement, Section 39 Health Act 2004

Purpose of the grant: Provide counselling for clients.

Grant Awarded: €163,900, Grant Received: €163,900, Grant Accrued: NIL, Grant Deferred: NIL, Grant Income: €163,900.

Accounting for grants: The Company is required to return annual audited accounts and complete Income and Expenditure spreadsheet.

Capital grants: No such grants received in the period.

Employees: There are no employees whose total employee benefits (excluding ER pension) that fall within each band of €10,000 from €60,000 upwards.

Restrictions: The grant is restricted as per terms and conditions of the annual funding agreement.

Name of grantor: TUSLA

Name of grant: Annual grant once off payment

Purpose of the grant: Supervision for counselling services.

Grant Awarded: €7,696, Grant Received: €7,696, Grant Accrued: NIL, Grant Deferred: NIL, Grant Income: €7,696.

Accounting for grants: The Company is required to return annual audited accounts.

Capital grants: No such grants received in the period.

Employees: There are no employees whose total employee benefits (excluding ER pension) that fall within each band of €10,000 from €60,000 upwards.

Restrictions: The grant is restricted as per terms and conditions of the annual funding agreement.

Name of grantor: TUSLA

Name of grant: Annual grant

Purpose of the grant: Safe Talk ASSIST Training.

Grant Awarded: €25,200, Grant Received: €25,200, Grant Accrued: NIL, Grant Deferred: NIL, Grant Income: €25,200.

Accounting for grants: Provide evidence in relation to receipts and accounts when requested by HSE.

Capital grants: No such grants received in the period.

Employees: There are no employees whose total employee benefits (excluding ER pension) that fall within

The Oasis Centre Limited
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

each band of €10,000 from €60,000 upwards.

Restrictions: The grant is restricted as per terms and conditions of the annual funding agreement.

Name of grantor: HSE

Name of grant: Annual grant once off payment

Purpose of the grant: Social inclusion.

Grant Awarded: €45,000, Grant Received: €45,000, Grant Accrued: €22,378, Grant Deferred: €22,378, Grant Income: €45,000.

Accounting for grants: Provide evidence in relation to receipts and accounts when requested by HSE.

Capital grants: No such grants received in the period.

Employees: There are no employees whose total employee benefits (excluding ER pension) that fall within each band of €10,000 from €60,000 upwards.

Restrictions: The grant is restricted as per terms and conditions of the annual funding agreement.

Tax clearance

The company is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

This note is in adherence with the requirements set out in Circular 13/2014 which supercedes Circular 17/2010.

Compliance

The company is compliant with relevant Circulars, including Circular 13/2014.

13. Going Concern

In preparing the financial statements, the directors consider it appropriate to continue to use the going concern assumption which assumes that the company will have sufficient resources to enable it to meet its liabilities as and when they fall due.

The company continues to receive HSE funding and the directors are of the opinion that funding will continue for the foreseeable future of twelve months from the date of approval of the financial statements. In addition, the company has received financial support from other external sources which places the company in a positive financial position. As such, the directors have a reasonable expectation that the company has sufficient resources in place to ensure it is in a position to meet its financial obligations as they fall due for the foreseeable future.

The directors therefore continue to adopt the going concern basis in preparing the company's financial statements.

14. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 May 2023.

THE OASIS CENTRE LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

The Oasis Centre Limited

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	2022 €	2021 €
Income		
HSE (NICDTF) interim funding	163,900	163,900
TUSLA	7,696	7,400
HSE Training fund	25,200	1,168
Sisters of Charity	-	7,000
Centre donations	54,416	47,220
Dublin City Council/NEIC	8,713	29,537
Fundraising	5,870	526
Religious of Christian Education	40,000	40,000
HSE - Social inclusion	45,000	65,246
NICDATF	1,700	1,500
	<u>352,495</u>	<u>363,497</u>
Expenditure		
Wages and salaries	222,009	204,357
Social welfare costs	22,436	20,878
Assist/SafeTalk/USH facilitation	10,380	1,000
Training facilitation	9,750	9,000
Supervision and courses	7,700	7,400
Rates	879	376
Security	1,657	-
Insurance	1,774	2,702
Computer costs	3,036	7,187
Light and heat	13,949	7,982
Repairs and maintenance	12,408	17,191
Training	-	855
Printing, postage and stationery	3,012	2,696
Telephone	1,920	2,367
Travelling and entertainment	122	60
Provisions	2,619	1,112
Legal and professional	4,014	1,900
Accountancy	-	2,400
Bank charges	1,055	904
Household expenses	1,900	1,600
General expenses	1,667	682
Transfer to reserve	40,000	-
Auditor's remuneration	4,077	3,081
	<u>366,364</u>	<u>295,730</u>
Net (deficit)/surplus	<u>(13,869)</u>	<u>67,767</u>

The Oasis Centre Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022
Oasis Counselling Services

	2022 €	2021 €
Income		
TUSLA	7,696	7,400
HSE Training fund	25,200	1,168
Sisters of Charity	-	7,000
Centre donations	54,416	47,220
Dublin City Council/NEIC	8,713	29,537
Fundraising	5,870	526
Religious of Christian Education	40,000	40,000
HSE - Social inclusion	45,000	65,246
NICDATF	1,700	1,500
	<u>188,595</u>	<u>199,597</u>
Expenditure		
Wages and salaries	97,076	77,433
Social welfare costs	7,870	8,350
Assist/SafeTalk/USH facilitation	10,380	1,000
Training facilitation	9,750	9,000
Supervision and courses	7,700	7,400
Rates	879	376
Insurance	(770)	-
Computer costs	3,036	7,187
Light and heat	3,883	-
Repairs and maintenance	9,838	12,003
Training	-	855
Printing, postage and stationery	2,483	348
Telephone	17	184
Travelling and entertainment	122	-
Provisions	2,619	1,112
Legal and professional	4,014	1,900
Accountancy	-	2,400
Bank charges	2	(1)
Household expenses	1,900	1,600
General expenses	1,667	682
Transfer to reserve	40,000	-
	<u>202,466</u>	<u>131,829</u>
Net (deficit)/surplus	<u>(13,871)</u>	<u>67,768</u>

The Oasis Centre Limited
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2022
The Deora Project

	2022 €	2021 €
Income		
HSE (NICDTF) interim funding	163,900	163,900
	<u>163,900</u>	<u>163,900</u>
Expenditure		
Wages and salaries	124,933	126,924
Social welfare costs	14,566	12,528
Security	1,657	-
Insurance	2,544	2,702
Light and heat	10,066	7,982
Repairs and maintenance	2,570	5,188
Printing, postage and stationery	529	2,348
Telephone	1,903	2,183
Travelling and entertainment	-	60
Bank charges	1,055	904
Auditor's remuneration	4,077	3,081
	<u>163,900</u>	<u>163,900</u>
Net surplus	<u>-</u>	<u>-</u>