

*FINANCIAL STATEMENTS 18 May 2023*

**Post Polio Support Group**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2022**

# Post Polio Support Group

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**Post Polio Support Group  
DIRECTORS AND OTHER INFORMATION**

**Directors** Pat McGillion (Resigned 16 June 2022)  
Macrina Clancy  
Fintan Foy  
Miriam Kavanagh  
Frank Mitchell  
James Doorley  
Zaynab Salman  
Mary Byrne  
Pat Ryan (Appointed 25 October 2022)  
Charlie Smith

**Company Secretary** Fintan Foy

**Company Number** 354283

**Charity Number** 20030926

**Registered Office and Business Address** Unit 319  
Capel Building  
Mary's Abbey  
Dublin 7  
Ireland

**Auditors** BMOL Accountants Limited  
Statutory Auditors  
Suite 4  
Eden Gate Centre  
Delgany  
Wicklow  
Ireland

**Bankers** Allied Irish Bank  
Capel Street  
Dublin  
Co. Dublin  
Ireland

# Post Polio Support Group 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

To create awareness and to provide information regarding the late effects of polio among Polio Survivors, statutory agencies and the wider medical profession, and to ensure that the needs of Polio Survivors relating to their condition are met to enable them to live with dignity.

The Company is a registered charity with the Charities Regulator (20030926) and with the Revenue Commissioners (CHY 11356).

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

## Principal Risks and Uncertainties

Financial risk management objectives and policies

The company uses financial instruments throughout its business. The core risks associated with the company's financial instruments are set out below. The board reviews and agrees policies for the prudent management of these risks as follows.

### Liquidity and cash risk

The company's policy is to ensure that sufficient resources are available either from cash balances or cash flows to ensure all obligations can be met when they fall due.

### Credit risk

The company's credit risk is dependent on the debtors' ability to pay within the company credit terms.

## Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(13,073) (2021 - €13,148).

At the end of the financial year, the company has assets of €188,993 (2021 - €214,115) and liabilities of €99,767 (2021 - €107,544). The net assets of the company have decreased by €(17,345).

## Directors and Secretary

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

Pat McGillion (Resigned 16 June 2022)  
Macrina Clancy  
Fintan Foy  
Miriam Kavanagh  
Frank Mitchell  
James Doorley  
Zaynab Salman  
Mary Byrne  
Pat Ryan (Appointed 25 October 2022)  
Charlie Smith

The company secretary who served throughout the financial year was Fintan Foy.

There were no changes in shareholdings between 31 December 2022 and the date of signing the financial statements.

In accordance with the Constitution, the elected directors but not the Board nominated directors retire by rotation.

## Future Developments

While the Organisation is committed to reaching out to all Polio Survivors in Ireland, the welfare of its members remains its paramount concern. The Organisation is committed to ensuring that, as far as possible, sufficient funding is found to ease their problems and increase quality of life.

The Organisation will remain committed to maintaining sufficient income to meet the needs of Polio Survivors in real terms. Close liaison with the various Statutory Authorities, principally the Health Service Executive (HSE), will continue to be maintained and the Organisation will work in close partnership with all its funding bodies to accomplish its objectives.

## Post Balance Sheet Events

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

# Post Polio Support Group DIRECTORS' REPORT

for the financial year ended 31 December 2022

## Auditors

The auditors, BMOL Accountants Limited, (Statutory Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## Trading name

The trading name of the company is 'Polio Survivors Ireland', a registered business name in Ireland, 601798.

## 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

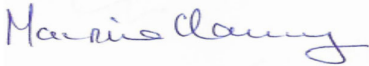
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 319, Capel Building, Mary's Abbey, Dublin 7.

## Signed on behalf of the board



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**Miriam Kavanagh**  
Director



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**Macrina Clancy**  
Director

**Date: 18<sup>th</sup> May, 2023**

# Post Polio Support Group 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" 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.

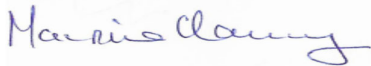
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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.

**Signed on behalf of the board**



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**Miriam Kavanagh**  
Director



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**Macrina Clancy**  
Director

**Date: 18<sup>th</sup> May, 2023**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Post Polio Support Group**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Post Polio Support Group ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, 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.

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"; 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 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 Post Polio Support Group**

### **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.

**Angus Donohoe**  
**for and on behalf of**  
**BMOL ACCOUNTANTS LIMITED**

Statutory Auditors  
Suite 4  
Eden Gate Centre  
Delgany  
Wicklow  
Ireland

**Date: 17<sup>th</sup> May, 2023**



# Post Polio Support Group

## 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.

# Post Polio Support Group INCOME AND EXPENDITURE ACCOUNT

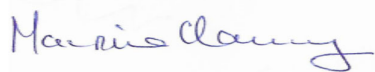
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		484,855	449,747
Expenditure		(497,928)	(436,599)
(Deficit)/surplus before tax		(13,073)	13,148
Tax on (deficit)/surplus	6	-	-
(Deficit)/surplus for the financial year		(13,073)	13,148
Total comprehensive income		(13,073)	13,148

Approved by the board on 18<sup>th</sup> May, 2023 and signed on its behalf by:



Miriam Kavanagh  
Director



Macrina Clancy  
Director

# Post Polio Support Group BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	7	<u>1,733</u>	<u>935</u>
<b>Current Assets</b>			
Debtors	8	5,152	4,723
Cash and cash equivalents		<u>182,108</u>	<u>208,457</u>
		<u>187,260</u>	<u>213,180</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(99,767)</u>	<u>(107,544)</u>
<b>Net Current Assets</b>		<u>87,493</u>	<u>105,636</u>
<b>Total Assets less Current Liabilities</b>		<u><u>89,226</u></u>	<u><u>106,571</u></u>
<b>Reserves</b>			
Capital reserves and funds		8,960	13,232
Income and expenditure account		<u>80,266</u>	<u>93,339</u>
<b>Equity attributable to owners of the company</b>		<u><u>89,226</u></u>	<u><u>106,571</u></u>

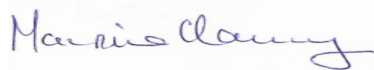
The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 18<sup>th</sup> May, 2023 and signed on its behalf by:



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Miriam Kavanagh  
Director



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Macrina Clancy  
Director

**Post Polio Support Group**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2022

	<b>Retained surplus</b>	<b>Special reserve</b>	<b>Total</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>At 1 January 2021</b>	80,191	13,232	93,423
Surplus for the financial year	13,148	-	13,148
<b>At 31 December 2021</b>	93,339	13,232	106,571
Deficit for the financial year	(13,073)	-	(13,073)
Other movements in equity attributable to owners	-	(4,272)	(4,272)
<b>At 31 December 2022</b>	<b>80,266</b>	<b>8,960</b>	<b>89,226</b>

**Post Polio Support Group**  
**CASH FLOW STATEMENT**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
(Deficit)/surplus for the financial year		(13,073)	13,148
Adjustments for:			
Depreciation		706	586
Movement on reserves		(4,272)	-
		<u>(16,639)</u>	<u>13,734</u>
Movements in working capital:			
Movement in debtors		(429)	(2,359)
Movement in creditors		(7,777)	(7,174)
		<u>(24,845)</u>	<u>4,201</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(1,504)	(439)
		<u>(26,349)</u>	<u>3,762</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>208,457</b>	<b>204,695</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<u>208,457</u>	<u>204,695</u>
<b>Cash and cash equivalents at end of financial year</b>	<b>9</b>	<u><u>182,108</u></u>	<u><u>208,457</u></u>

# Post Polio Support Group

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. General Information

Post Polio Support Group is a company limited by guarantee incorporated in the Republic of Ireland

### 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 on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014 and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council

#### 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" 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.

#### Income

##### Deferred Income

Bequests and donations, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where income is received in advance, recognition is deferred and, being only recognised in the period profit and loss account against matching expenditures.

#### Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Computer equipment	-	25% Straight line
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### 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.

#### Trade and other creditors

Trade and other 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.

#### Employee benefits

The company facilitates optional Personal Retirement Savings Accounts (PRSAs) Scheme for the benefit of the employees. The schemes are operated by a third part providers and the company contributes to the scheme on an individual member basis. The company's liability to the scheme is limited to employee contributions, deducted at source, and agreed matching employer contributions. The scheme is available to all employees of the company.

**Post Polio Support Group**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**Taxation and deferred taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

**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.

<b>4. Operating (deficit)/surplus</b>	<b>2022</b>	2021
	€	€
<b>Operating (deficit)/surplus is stated after charging:</b>		
Depreciation of tangible assets	<b>706</b>	586
	<u>          </u>	<u>          </u>

**5. Employees**

The average monthly number of employees during the financial year was 6, (2021 - 6).

Wages and salaries costs of €212,098 include salary costs, pension costs & social welfare costs.

Salary bands:	No. of full-time staff	No. of part-time staff		
0 - €10,000	0	1		
€10,000 - €20,000	0	1		
€20,000 - €30,000	0	2		
€30,000 - €40,000	0	1		
€40,000 - €50,000	0	0		
€50,000 - €60,000	1	0		
			<b>2022</b>	2021
			<b>Number</b>	Number
Member Support Staff			<b>3</b>	3
Admin Staff			<b>3</b>	3
			<u>          </u>	<u>          </u>
			<b>6</b>	6
			<u>          </u>	<u>          </u>

**Post Polio Support Group**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

**6. Tax on (deficit)/surplus**

	<b>2022</b>	2021
	€	€
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<u>          </u>	<u>          </u>

The entity is exempt from taxation due to its status as a registered charity (Revenue Charitable Exemption Number: CHY 11356)

**7. Tangible assets**

	<b>Computer equipment</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€
<b>Cost or Valuation</b>			
At 1 January 2022	21,385	6,834	28,219
Additions	1,504	-	1,504
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	22,889	6,834	29,723
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 January 2022	20,628	6,656	27,284
Charge for the financial year	657	49	706
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	21,285	6,705	27,990
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 December 2022	<b>1,604</b>	<b>129</b>	<b>1,733</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	757	178	935
	<u>          </u>	<u>          </u>	<u>          </u>

**8. Debtors**

	<b>2022</b>	2021
	€	€
Other debtors	<b>3,958</b>	3,958
Taxation	<b>765</b>	765
Accrued income	<b>429</b>	-
	<u>          </u>	<u>          </u>
	<b>5,152</b>	4,723
	<u>          </u>	<u>          </u>

**9. Cash and cash equivalents**

	<b>2022</b>	2021
	€	€
Cash and bank balances	<b>127,968</b>	132,675
Cash equivalents	<b>54,140</b>	75,782
	<u>          </u>	<u>          </u>
	<b>182,108</b>	208,457
	<u>          </u>	<u>          </u>



**Post Polio Support Group**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>10. Creditors</b>	<b>2022</b>	2021
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>45,885</b>	55,926
Taxation	<b>13,315</b>	13,702
Other creditors	<b>20,539</b>	13,444
Pension accrual	<b>1,486</b>	1,906
Accruals	<b>16,292</b>	13,470
Deferred Income	<b>2,250</b>	9,096
	<b>99,767</b>	107,544

**11. 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 € 2.

**12. Capital commitments**

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

**13. Post-Balance Sheet Events**

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

**14. Income**

The income for the financial year is analysed as follows:

	<b>2022</b>	2021
	<b>€</b>	<b>€</b>
HSE	<b>377,267</b>	371,268
Dept of Rural & Community Development SSNO Scheme	<b>4,401</b>	-
General Fundraising	<b>75,153</b>	45,147
Other Grants	<b>15,838</b>	26,987
Interest	<b>621</b>	205
Members' Contributions	<b>4,784</b>	1,197
Legacy	<b>4,272</b>	-
Other income	<b>2,519</b>	4,943
	<b>484,855</b>	449,747

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived principally from the HSE, grants, legacies and fundraising activities. The Organisation receives >50% of its funding from the Exchequer.

**15. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 18<sup>th</sup> May, 2023

**POST POLIO SUPPORT GROUP**

**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**

## Post Polio Support Group

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS TRADING STATEMENT

for the financial year ended 31 December 2022

	Schedule	2022 €	2021 €
Income		484,855	449,747
Costs	1	(291,918)	(257,093)
Gross surplus		<u>192,937</u>	<u>192,654</u>
Gross surplus Percentage		<u>39.8%</u>	<u>42.8%</u>
Overhead expenses	2	(206,010)	(179,506)
<b>Net (deficit)/surplus</b>		<u><u>(13,073)</u></u>	<u><u>13,148</u></u>

## Post Polio Support Group

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 1 : COSTS

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Costs</b>		
Wages and salaries	74,748	85,247
Provision of equipment	78,968	84,028
Member support staff expenses	991	-
Organisation costs	33,514	25,512
Training costs	60	80
Services to members	103,637	62,226
	<u>291,918</u>	<u>257,093</u>

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : OVERHEAD EXPENSES**  
for the financial year ended 31 December 2022

	2022	2021
	€	€
<b>Administration Expenses</b>		
Wages and salaries	137,224	126,884
Staff expenses	1,903	1,766
Staff recruitment	5,268	543
Office rental & insurance costs	20,120	20,284
Fundraising expenses	15,235	9,556
Light and heat	1,397	1,403
Cleaning	530	534
Printing, postage and stationery	7,874	3,604
Telephone	1,513	1,541
IT costs	4,978	6,636
Bi-monthly accounts	2,000	1,774
Payroll administration	2,046	-
Bank charges	482	425
Subscriptions	1,087	905
Misc office costs	554	159
Auditor's remuneration	3,093	2,906
Depreciation of tangible assets	706	586
	<u>206,010</u>	<u>179,506</u>