

Post Polio Support Group
Annual Report and Financial Statements
for the financial year ended 31 December 2023

Post Polio Support Group CONTENTS

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Post Polio Support Group
DIRECTORS AND OTHER INFORMATION

Directors	Miriam Kavanagh Macrina Clancy Patrick McGillion (Appointed 22 June 2023) James Doorley Patrick Ryan Charlie Smith Zaynab Salman Fintan Foy Mary Byrne Frank Mitchell
Company Secretary	Fintan Foy
Company Number	354283
Charity Number	20030926
Registered Office and Business Address	Colleraine House Coleraine Street Dublin 7
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court, Santry Dublin 9
Bankers	Allied Irish Banks Capel Street Dublin 1

Post Polio Support Group DIRECTORS' REPORT

for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

Principal Activity and Review of the Business

The principal activity of the company is to create awareness and 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.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(5,694) (2022 - €(13,074)).

At the end of the financial year, the company has assets of €164,461 (2022 - €188,993) and liabilities of €89,889 (2022 - €99,767). The net assets of the company have decreased by €(14,654).

Directors and Secretary

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

Miriam Kavanagh
Macrina Clancy
Patrick McGillion (Appointed 22 June 2023)
James Doorley
Patrick Ryan
Charlie Smith
Zaynab Salman
Fintan Foy
Mary Byrne
Frank Mitchell

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

There were no changes in shareholdings between 31 December 2023 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

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.

Auditors

The auditors, Whelan Dowling & Associates, (Chartered Accountants and Statutory Audit Firm) 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.

Key staff remuneration

During the financial year, the CEO received a total remuneration package, including pension, of €64,495.

Post Polio Support Group DIRECTORS' REPORT

for the financial year ended 31 December 2023

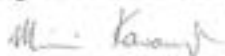
Statement on Relevant Audit Information

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 Coleraine House, Coleraine Street, Dublin 7.

Signed on behalf of the board



Miriam Kavanagh
Director



Macrina Clancy
Director

08 May 2024

Post Polio Support Group DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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

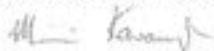
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"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



Miriam Kavanagh
Director



Macrina Clancy
Director

08 May 2024

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 2023 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows 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 2023 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 have 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.



Sean Whelan FCA
for and on behalf of
WHELAN DOWLING & ASSOCIATES
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court,
Santry
Dublin 9

08 May 2024

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 2023

	Notes	2023 €	2022 €
Income		593,544	484,855
Expenditure		<u>(599,238)</u>	<u>(497,929)</u>
Deficit before tax		(5,694)	(13,074)
Tax on deficit	6	-	-
Deficit for the financial year		<u>(5,694)</u>	<u>(13,074)</u>
Total comprehensive income		<u><u>(5,694)</u></u>	<u><u>(13,074)</u></u>

Approved by the board on 08 May 2024 and signed on its behalf by:



 Miriam Kavanagh
 Director



 Macrina Clancy
 Director

Post Polio Support Group

BALANCE SHEET

as at 31 December 2023

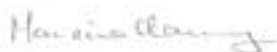
	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	7	1,311	1,733
Current Assets			
Debtors	8	28,245	5,152
Cash and cash equivalents		134,905	182,108
		163,150	187,260
Creditors: amounts falling due within one year	10	(89,889)	(99,767)
Net Current Assets		73,261	87,493
Total Assets less Current Liabilities		74,572	89,226
Reserves			
Capital reserves and funds		-	8,960
Income and expenditure account		74,572	80,266
Equity attributable to owners of the company		74,572	89,226

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

Approved by the board on 08 May 2024 and signed on its behalf by:



Miriam Kavanagh
Director



Macrina Clancy
Director

Post Polio Support Group
STATEMENT OF CHANGES IN EQUITY
as at 31 December 2023

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2022	93,340	-	93,340
Deficit for the financial year	(13,074)	-	(13,074)
Other movements in equity attributable to owners	-	8,960	8,960
At 31 December 2022	80,266	8,960	89,226
Deficit for the financial year	(5,694)	-	(5,694)
Other movements in equity attributable to owners	-	(8,960)	(8,960)
At 31 December 2023	74,572	-	74,572

Post Polio Support Group
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Deficit for the financial year		(5,694)	(13,074)
Adjustments for:			
Depreciation		422	706
Movement on reserves		(8,960)	8,960
		<u>(14,232)</u>	<u>(3,408)</u>
Movements in working capital:			
Movement in debtors		(23,093)	391
Movement in creditors		(9,878)	(21,009)
		<u>(47,203)</u>	<u>(24,026)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		-	(1,504)
		<u>(47,203)</u>	<u>(25,530)</u>
Net decrease in cash and cash equivalents		(47,203)	(25,530)
Cash and cash equivalents at beginning of financial year		182,108	207,638
Cash and cash equivalents at end of financial year	9	134,905	182,108

Post Polio Support Group

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. General Information

Post Polio Support Group is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 354283. The registered office of the company is Coleraine House, Coleraine Street, Dublin 7 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 financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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 third party 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

for the financial year ended 31 December 2023

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.

4. Operating deficit	2023	2022
	€	€
Operating deficit is stated after charging:		
Depreciation of tangible assets	422	706
	<u> </u>	<u> </u>

5. Employees

The average monthly number of employees, including directors, during the financial year was 9, (2022 - 6).

	2023	2022
	Number	Number
Admin Staff	5	3
Member Support Staff	4	3
	<u> </u>	<u> </u>
	9	6
	<u> </u>	<u> </u>

Wages and salaries costs of €293,308 include salary costs, pension costs & social welfare costs.

Salary Band	Number of Employees
€20,000 - €30,000	6
€30,000 - €40,000	2
€60,000 - €70,000	1
	<u> </u>

Post Polio Support Group
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

6. Tax on deficit		2023	2022
		€	€
Analysis of charge in the financial year			
Current tax:			
Corporation tax		-	-
		<u> </u>	<u> </u>
(b) Factors affecting tax charge for the financial year			
The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland. The differences are explained below:			
		2023	2022
		€	€
taxable at 0.00%		(5,694)	(13,074)
		<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			
	Computer equipment	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2023	22,889	6,834	29,723
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	22,889	6,834	29,723
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 January 2023	21,285	6,705	27,990
Charge for the financial year	373	49	422
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	21,658	6,754	28,412
	<u> </u>	<u> </u>	<u> </u>
Net book value			
At 31 December 2023	1,231	80	1,311
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	1,604	129	1,733
	<u> </u>	<u> </u>	<u> </u>
8. Debtors		2023	2022
		€	€
Other debtors		500	3,958
Taxation		765	765
Accrued income		26,980	429
		<u> </u>	<u> </u>
		28,245	5,152
		<u> </u>	<u> </u>
9. Cash and cash equivalents		2023	2022
		€	€
Cash and bank balances		112,286	127,968
Cash equivalents		22,619	54,140
		<u> </u>	<u> </u>
		134,905	182,108
		<u> </u>	<u> </u>

Post Polio Support Group NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

10. Creditors	2023	2022
Amounts falling due within one year	€	€
Trade creditors	41,997	45,885
Taxation	14,583	13,315
Other creditors	7,464	20,539
Pension accrual	2,242	1,486
Accruals	21,478	16,292
Deferred Income	2,125	2,250
	<u>89,889</u>	<u>99,767</u>

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 financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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 2023.

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:

	2023	2022
	€	€
HSE	396,620	377,267
Dept of Rural & Community Development	83,093	4,401
General Fundraising	75,627	75,153
Other Grants	12,350	15,838
Interest	621	621
Members' Contribution	7,110	4,784
Legacy	8,960	4,272
Other Income	9,163	2,519
	<u>593,544</u>	<u>484,855</u>

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.

15. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 08 May 2024.

POST POLIO SUPPORT GROUP

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

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 2023

	Schedule	2023 €	2022 €
Income		593,544	484,855
Costs	1	(350,529)	(291,918)
Gross surplus		<u>243,015</u>	<u>192,937</u>
Gross surplus Percentage		<u>40.9%</u>	<u>39.8%</u>
Overhead expenses	2	(248,709)	(206,011)
Net deficit		<u>(5,694)</u>	<u>(13,074)</u>

Post Polio Support Group
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COSTS
for the financial year ended 31 December 2023

	2023	2022
	€	€
Costs		
Provision of Equipment	100,479	78,968
Member support staff costs	122,169	74,748
Member support staff expenses	10,152	991
Organisation Costs	41,451	33,514
Training Costs	-	60
Service to members	76,278	103,637
	<u>350,529</u>	<u>291,918</u>

Post Polio Support Group
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : OVERHEAD EXPENSES
for the financial year ended 31 December 2023

	2023 €	2022 €
Administration Expenses		
Wages and salaries	171,139	137,224
Staff recruitment	1,758	5,268
Office rental & insurance costs	24,066	20,120
Fundraising expenses	12,288	15,235
Light and heat	1,240	1,397
Cleaning	380	530
Printing, postage and stationery	9,686	7,874
Telephone Broadband	2,871	1,513
Computer costs	9,608	4,978
Bookkeeping	3,010	2,000
Payroll administration	1,046	2,046
Bank charges	753	482
Staff expenses	1,330	1,903
Subscriptions	1,006	1,087
General expenses	2,804	555
Staff training	325	-
Auditor's remuneration	4,977	3,093
Depreciation of tangible assets	422	706
	<u>248,709</u>	<u>206,011</u>