

**Cork Alliance for Justice & Social Care CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2024**

## **Cork Alliance for Justice & Social Care CLG**

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## **Cork Alliance for Justice & Social Care CLG**

### **DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Alan Davis Sr Josephine McCarthy Paul Martin John A. O'Riordan Ruairi Geoghegan (Appointed 4 July 2024) Jim Burke
<b>Company Secretary</b>	Sr. Josephine McCarthy
<b>Company Number</b>	361726
<b>Registered Office</b>	Robert Scott House 6 St Patrick's Quay Cork
<b>Business Address</b>	Robert Scott House 6 St. Patricks Quay Cork
<b>Auditors</b>	Declan O'Connell & Co. Chartered Accountants & Registered Auditors 7 South Bank Crosses Green Cork
<b>Bankers</b>	Allied Irish Bank 66 South Mall Cork
<b>Solicitors</b>	Carey Murphy & Partners Solicitors 23 Marlboro Street Cork

# **Cork Alliance for Justice & Social Care CLG**

## **DIRECTORS' REPORT**

for the financial year ended 31 December 2024

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

### **Principal Activity and Review of the Business**

The Cork Alliance Centre works with individuals released from prison, with the support of both the Probation Service and the Irish Prison Service. The Centre provides support to make a 'fresh start', both in terms of reducing offending and increasing positive participation in family and community life, through developing of a personal secure base. It aims to facilitate an individual to be more aware and have a greater understanding of the consequences of their choices and exploring alternatives, so that they may choose the option best suited to their circumstances, and become generally better equipped to manage their lives more positively. The choice for change and the associated choice for desistance is not a once off decision, but rather a complex process of continuous choices to desist from crime. The importance of self-esteem, self-efficacy, self-respect and self-determination, together with the nurturing of important relationships in the desistance journey are well documented (Maruna 2001, McNeill 2006, McNeill et al. 2012). Facilitating service users as they restore their 'connection' with their family, friends, community, society and most importantly with themselves, is fundamental to the work of the Cork Alliance Centre.

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

There has been no significant change in the activities of the company during the financial year ended 31 December 2024.

### **Financial Results**

At the end of the financial year, the company has assets of €225,498 (2023 - €201,175) and liabilities of €93,561 (2023 - €79,944). The net assets of the company have increased by €10,706.

### **Directors and Secretary**

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

Alan Davis  
Sr Josephine McCarthy  
Paul Martin  
John A. O'Riordan  
Ruairi Geoghegan (Appointed 4 July 2024)  
Jim Burke

The secretary who served throughout the financial year was Sr. Josephine McCarthy.

### **Future Developments**

In accordance with Sections 380 to 385 of the Companies Act 2014, the auditors, Declan O'Connell & Co., will continue in office.

### **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, Declan O'Connell & Co., (Chartered Accountants & Registered Auditors), continue in office in accordance with section 383(2) of the Companies Act 2014.

## **Cork Alliance for Justice & Social Care CLG**

### **DIRECTORS' REPORT**

for the financial year ended 31 December 2024

#### **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.

#### **Compliance Statement**

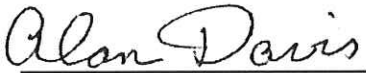
The directors are responsible for securing the company's compliance with its relevant obligations (compliance with both company and tax law) and with respect to each of the following three items, we confirm that it has/has not been done. We confirm:"

- the existence of a compliance policy statement;
- appropriate arrangements or structures put in place to secure material compliance with the company's relevant obligations;
- a review of such arrangements and structures has taken place during the year

#### **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 Robert Scott House, 6 St Patrick's Quay, Cork.

Signed on behalf of the board



Alan Davis  
Director



Sr Josephine McCarthy  
Director

Date: 31/10/25



**Cork Alliance for Justice & Social Care CLG**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2024

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

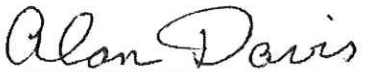
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of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

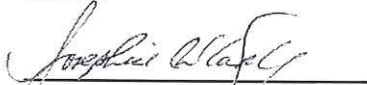
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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



Alan Davis  
Director



Sr Josephine McCarthy  
Director

Date: 31/10/25

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Cork Alliance for Justice & Social Care CLG**

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

#### **Opinion**

We have audited the financial statements of Cork Alliance for Justice & Social Care CLG ('the company') for the financial year ended 31 December 2024 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 2024 and of its surplus 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 Cork Alliance for Justice & Social Care CLG**

### **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.



**Declan O'Connell**

**for and on behalf of**

**DECLAN O'CONNELL & CO.**

Chartered Accountants & Registered Auditors

7 South Bank

Crosses Green

Cork

Date:

31/10/25



## **Cork Alliance for Justice & Social Care CLG**

### **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.

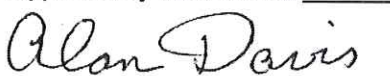
# Cork Alliance for Justice & Social Care CLG

## INCOME AND EXPENDITURE ACCOUNT

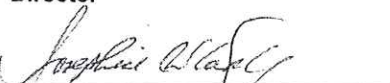
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income		400,070	345,150
Expenditure		(389,364)	(331,550)
Surplus for the financial year		<u>10,706</u>	<u>13,600</u>
Total comprehensive income		<u>10,706</u>	<u>13,600</u>

Approved by the board on \_\_\_\_\_ and signed on its behalf by:



Alan Davis  
Director



Sr Josephine McCarthy  
Director

**Cork Alliance for Justice & Social Care CLG**  
**BALANCE SHEET**  
as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	8	4,073	7,126
<b>Current Assets</b>			
Debtors	9	1,208	1,208
Cash and cash equivalents		220,217	192,841
		221,425	194,049
<b>Creditors: amounts falling due within one year</b>	11	(89,488)	(72,818)
<b>Net Current Assets</b>		131,937	121,231
<b>Total Assets less Current Liabilities</b>		136,010	128,357
amounts falling due after more than one year	12	(4,073)	(7,126)
<b>Net Assets</b>		131,937	121,231
<b>Reserves</b>			
Income and expenditure account		131,937	121,231
<b>Members' Funds</b>		131,937	121,231

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

Approved by the board on 31/10/23 and signed on its behalf by:



Alan Davis  
Director



Sr Josephine McCarthy  
Director

**Cork Alliance for Justice & Social Care CLG**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2024

	<b>Retained surplus</b>	<b>Total</b>
	€	€
<b>At 1 January 2023</b>	107,631	107,631
Surplus for the financial year	13,600	13,600
<b>At 31 December 2023</b>	121,231	121,231
Surplus for the financial year	10,706	10,706
<b>At 31 December 2024</b>	<b>131,937</b>	<b>131,937</b>



# Cork Alliance for Justice & Social Care CLG

## CASH FLOW STATEMENT

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Surplus for the financial year		10,706	13,600
Adjustments for:			
Depreciation		3,053	5,266
Amortisation of government grants		(3,053)	(4,303)
		<u>10,706</u>	<u>14,563</u>
Movements in working capital:			
Movement in debtors		-	600
Movement in creditors		16,670	13,553
		<u>27,376</u>	<u>28,716</u>
Cash generated from operations			
		<u>27,376</u>	<u>28,716</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		-	(888)
		<u>-</u>	<u>(888)</u>
<b>Cash flows from financing activities</b>			
Government grants		-	888
		<u>-</u>	<u>888</u>
<b>Net increase in cash and cash equivalents</b>		<b>27,376</b>	<b>28,716</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>192,841</b>	<b>164,125</b>
		<u>192,841</u>	<u>164,125</u>
<b>Cash and cash equivalents at end of financial year</b>	<b>10</b>	<b>220,217</b>	<b>192,841</b>
		<u>220,217</u>	<u>192,841</u>

# Cork Alliance for Justice & Social Care CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. General Information

Cork Alliance for Justice & Social Care CLG is a company limited by guarantee incorporated in Ireland. Robert Scott House, 6 St Patrick's Quay, Cork is the registered office, 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 2024 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

Income represents the total amount of grant income, together with donations, received in the year. The principal support given to the company is from grants received from the Department of Justice through the Probation Service, who provided current funding of €280,810 for 2024 (2023: €227,000). Funding is granted for a twelve month period and paid in accordance with the terms and conditions including Schedule 1 of the funding agreement.

Grants were also received from the Department of Justice through the Prison Service of €111,427 in 2024 (2023: €111,427). An Irish Prison Service Training College grant of €2,520 (2023: €2,400) was also received from the Prison Service.

The purpose of the grants are to provide programmes of one-to-one support and therapy to service users. Funds are applied to payroll, administration, direct and indirect costs. The use of the grants are restricted in accordance with the terms and conditions including Schedule 1 of the funding agreement.

A revenue grant of €430 was received from Cork City Council (2023: Nil) and a donation of €2,000 was received from the Cork Lions Club (2023: Nil).

#### Deferred Income

Deferred income relates to current grant income received at the balance sheet date which has not been released to the Income and Expenditure Account.

#### 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:

Short leasehold property	- 50% Straight line
Fixtures, fittings and equipment	- 20% 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.

#### Employee benefits

The company makes pension contributions on behalf of some employees.

## Cork Alliance for Justice & Social Care CLG NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### Taxation

The Centre is exempt from taxation due to its charitable status.

### Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates.

A capital grant of €888 was received from Cork City Partnership CLG in 2023 (2024: NIL).

In 2024, a revenue grant of €430 (2023: Nil) was received from Cork City Council under the Small Scale Programme Grants Scheme.

Revenue grants are credited to the Income and Expenditure Account when received.

### 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. Going concern

The accounts have been prepared on a going concern basis as the directors are confident that adequate funding will be provided by the Department of Justice & Equality to continue the company's operations for the foreseeable future. Based on the current and future funding sources, including projections, they are of the view that the company can continue to operate for a period of twelve months from the date when the financial statements are authorised for issue.

5. Operating surplus	2024 €	2023 €
<b>Operating surplus is stated after charging/(crediting):</b>		
Depreciation of tangible assets	3,053	5,266
Amortisation of Government grants	(3,053)	(4,303)
	<u>          </u>	<u>          </u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 5, (2023 - 5).

	2024 Number	2023 Number
Administrative	5	5
	<u>          </u>	<u>          </u>

### 7. Employee benefits

One salary exceeded €60,000 in both 2024 and in 2023. Pension contributions of €3,180 (2023: €3,000) were paid on behalf of employees during the year.



**Cork Alliance for Justice & Social Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2024

**8. Tangible assets**

	Short leasehold property €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 1 January 2024	4,427	15,267	19,694
At 31 December 2024	4,427	15,267	19,694
<b>Depreciation</b>			
At 1 January 2024	4,427	8,141	12,568
Charge for the financial year	-	3,053	3,053
At 31 December 2024	4,427	11,194	15,621
<b>Net book value</b>			
At 31 December 2024	-	4,073	4,073
At 31 December 2023	-	7,126	7,126

**9. Debtors**

	2024 €	2023 €
Prepayments	1,208	1,208

**10. Cash and cash equivalents**

	2024 €	2023 €
Cash and bank balances	220,217	192,841

**11. Creditors**  
**Amounts falling due within one year**

	2024 €	2023 €
Accruals	10,268	9,258
Deferred Income	79,220	63,560
	89,488	72,818

Details of deferred income are given in Note 13.

**12. Creditors**  
**Amounts falling due after more than one year**

	2024 €	2023 €
Government grants (Note 14)	4,073	7,126



# Cork Alliance for Justice & Social Care CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

13. Deferred Current Income	2024 €	2023 €
Probation Service grants deferred at 1 January 2024	63,560	53,500
Probation Service grants received in year	293,970	237,060
Probation Service grants released to P&L in year	(280,810)	(227,000)
	<u>76,720</u>	<u>63,560</u>

€76,720 of deferred current income at 31 December 2024 (2023: €63,560) relates to deferred current income received from Department of Justice through the Probation Service.

A grant of €2,500 received from Cork City Council was also deferred at the year end (2023: Nil).

Total deferred current income amounted to €79,220 at 31 December 2024 (2023: €63,560).

14. Capital Grants Deferred	2024 €	2023 €
<b>Capital grants received and receivable</b>		
At 1 January 2024	17,767	16,879
Increase in financial year	-	888
	<u>17,767</u>	<u>17,767</u>
At 31 December 2024	17,767	17,767
<b>Amortisation</b>		
At 1 January 2024	(10,641)	(6,338)
Amortised in financial year	(3,053)	(4,303)
	<u>(13,694)</u>	<u>(10,641)</u>
At 31 December 2024	(13,694)	(10,641)
<b>Net book value</b>		
At 31 December 2024	<u>4,073</u>	<u>7,126</u>
At 1 January 2024	<u>7,126</u>	<u>10,541</u>

A capital grant of €888 was received from Cork City Partnership CLG in 2023. A capital and maintenance grant received from Cork City Council in 2024 was deferred at the year end as it had not been expended.

### 15. Tax Clearance

Cork Alliance for Justice and Social Care is compliant with relevant tax circulars including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

### 16. Income

The total income for the year has been derived from the principal activity of the Centre wholly undertaken in Ireland. An analysis of income by funding source is given below:

	2024 €	2023 €
Probation Service grant	280,810	227,000
Irish Prison Service grant	111,247	111,247
Irish Prison Service College grant	2,520	2,400
Cork City Council grant	430	-
Client & general donations	2,010	200
	<u>397,017</u>	<u>340,847</u>

**Cork Alliance for Justice & Social Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**17. 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 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.

**18. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2024.

**19. Related party transactions**

There were no related party transactions in 2024 or the prior year.

The directors of the Centre do not receive remuneration for their services as directors.

**20. Post-Balance Sheet Events**

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

**21. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on

31/12/24