

DRAFT FINANCIAL STATEMENTS 17 October 2022

Helplink Support Services CLG
Abridged Financial Statements
for the financial period ended 31 December 2021

Helplink Support Services CLG

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Helplink Support Services CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial period ended 31 December 2021

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 period. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial period end date and of the surplus or deficit of the company for the financial period 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.

As explained in note 4, As explained in note 4, the directors do not consider the going concern basis to be appropriate and these financial statements have therefore not been prepared on that basis.

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

Cecil Lenihan
Director

Date: 6th October 2022

Gilles Varette
Director

Date: 6th October 2022

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF HELPLINK SUPPORT SERVICES CLG pursuant to section 356(1) and 356(2) of the Companies Act 2014

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined :

- (i) the abridged financial statements for the financial period ended 31 December 2021 on pages 8 to 16 which the directors of Helplink Support Services CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Other Information required by the Companies Act 2014

On 28 September 2022 we reported to the members on the company's financial statements for the financial period ended 31 December 2021 and our report was as follows:

"Report on the audit of the financial statements

Opinion

We have audited the financial statements of Helplink Support Services CLG ('the company') for the financial period ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the financial period then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF HELPLINK SUPPORT SERVICES CLG pursuant to section 356(1) and 356(2) of the Companies Act 2014

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 period 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.

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 3, 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.

INDEPENDENT AUDITOR'S SPECIAL REPORT TO THE DIRECTORS OF HELPLINK SUPPORT SERVICES CLG pursuant to section 356(1) and 356(2) of the Companies Act 2014

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 7, 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."

**Gillian Carolan
for and on behalf of**

CANDOR CHARTERED ACCOUNTANTS LIMITED
Chartered Accountants and Statutory Audit Firm
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

6th October 2022

We certify that the auditor's report on pages 4 - 6 made pursuant to section 356(1) of the Companies Act 2014 is a true copy of the original.

**Cecil Lenihan
Director**

**Gilles Varette
Director**

Helplink Support Services 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.

Helplink Support Services CLG

BALANCE SHEET

as at 31 December 2021

	Notes	Dec 21 €	Jun 20 €
Fixed Assets			
Tangible assets	9	-	8,612
		<u> </u>	<u> </u>
Current Assets			
Debtors	10	195	687
Cash and cash equivalents		216,968	1,254
		<u> </u>	<u> </u>
		217,163	1,941
		<u> </u>	<u> </u>
Creditors: amounts falling due within one year	11	(40,771)	(36,935)
		<u> </u>	<u> </u>
Net Current Assets/(Liabilities)		176,392	(34,994)
		<u> </u>	<u> </u>
Total Assets less Current Liabilities		176,392	(26,382)
		<u> </u>	<u> </u>
Reserves			
Income and expenditure account		176,392	(26,382)
		<u> </u>	<u> </u>
Equity attributable to owners of the company		176,392	(26,382)
		<u> </u>	<u> </u>

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

We as Directors of Helplink Support Services CLG, state that -

The company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the small companies' regime.

Approved by the board on 6th October 2022 and signed on its behalf by:

Cecil Lenihan
Director

Gilles Varette
Director

Helplink Support Services CLG
RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2021

	Retained surplus/ €	Total €
At 1 July 2019	(10,468)	(10,468)
Deficit for the financial year	<u>(15,914)</u>	<u>(15,914)</u>
At 30 June 2020	(26,382)	(26,382)
Surplus for the financial period	<u>202,774</u>	<u>202,774</u>
At 31 December 2021	<u>176,392</u>	<u>176,392</u>

Helplink Support Services CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial period ended 31 December 2021

1. General Information

Helplink Support Services CLG is a company limited by guarantee incorporated in the Republic of Ireland. 1 The Plaza, Headford Road, Galway, H91 KC6V, Ireland 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 2021 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

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

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

Income

Income is primarily derived from the provision of mental health services. The company also received grant income from the State and public bodies during the year in order to meet the company's day-to-day expenditure. The company also received rental income and voluntary donations.

This income is recognised when receivable and are reflected in the profit and loss account on this basis.

Government and other grants

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

Capital grants are initially credited to the Balance Sheet and amortised to the Income and Expenditure Account in line with the depreciation rate of the related fixed asset.

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:

Fixtures, fittings and equipment	-	15% Straight Line
Website	-	10% 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.

Tangible fixed assets purchased for less than €1,000 are expensed in the Income and Expenditure Account in the year of purchase.

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.

Helplink Support Services CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

Taxation

The organisation is a registered charity within the meaning of Section 208, Income Taxes Consolidation Act 1997. The registration exempts the company from any liability to Corporation Tax on surpluses arising from ordinary activities.

3. Period of financial statements

The financial statements are for the 18 month period ended 31 December 2021.

4. 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.

5. Going concern

The business is profitable and has secured future funding and also has a strong cash reserve as such there is no going concern issues

6. Provisions Available for Audits of Small Entities

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

7. Operating surplus/(deficit)

	Dec 21	Jun 20
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	8,612	3,991
Amortisation of Government grants	(4,315)	(924)
	<u> </u>	<u> </u>

8. Interest payable and similar expenses

	Dec 21	Jun 20
	€	€
Interest	203	456
	<u> </u>	<u> </u>

9. Employees

The average monthly number of employees, including directors, during the financial period was 6 (2020: 4)

Wage Bands

€60,000 - €70,000

There were no employees earning in excess of €60,000 on an annualised Basis

	Dec 21	Jun 20
	Number	Number
Administration	1	1
CEO	1	1
GAT Service Counsellors	4	2
	<u> </u>	<u> </u>
	6	4
	<u> </u>	<u> </u>

Helplink Support Services CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

10. Tangible assets

	Fixtures, fittings and equipment €	Website €	Total €
Cost			
At 1 July 2020	12,254	12,600	24,854
At 31 December 2021	12,254	12,600	24,854
Depreciation			
At 1 July 2020	8,922	7,320	16,242
Charge for the financial period	3,332	5,280	8,612
At 31 December 2021	12,254	12,600	24,854
Net book value			
At 31 December 2021	-	-	-
At 30 June 2020	3,332	5,280	8,612

11. Debtors

	Dec 21 €	Jun 20 €
Trade debtors	195	130
Taxation	-	557
	195	687

12. Creditors

Amounts falling due within one year	Dec 21 €	Jun 20 €
Amounts owed to credit institutions	-	7,230
Trade creditors	5,275	5,486
Taxation	16,181	-
Other creditors	10,315	4,641
Accruals	9,000	19,578
	40,771	36,935

Helplink Support Services CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

13. Grants and Other Information

Agency	Rethink Ireland
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	Social Innovation Fund
Purpose	Reach 2,000 users accessing the E learning platform Mind Hacks
Term of grant	01/07/2020 - 31/12/2021
Total awarded	€50,000
Grant Income Received in the year	€50,000
Grant Income Receivable in the year	€50,000
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to Purpose
Agency	Pobal
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	COVID-19: Stability Scheme for Community and Voluntary, Charity and Social Enterprise Organisations
Purpose	To meet all non payroll expenses
Term of grant	01/07/2020 - 31/12/2021
Total awarded	€10,082
Grant Income Received in the year	€10,082
Grant Income Receivable in the year	€10,082
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to purpose

Helplink Support Services CLG
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

Agency	Mayo County Council
Sponsoring Government Department	Local Community Development Committee
Grant Programme	Community Enhancement Programme
Purpose	Capital works or equipment purchase
Term of grant	01/09/2020 - 31/12/2021
Total awarded	€666
Grant Income Received in the year	€666
Grant Income Receivable in the year	€666
Grant amount due or deferred at year end	€0
Capital Grant	Yes
Restriction on use	Restricted to purpose

Agency	Galway City Council
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	Community Enhancement Programme
Purpose	Capital works\equipment purchase
Term of Grant	01/07/2020 - 31/12/2021
Total awarded	€1,000
Grant Income Received in the year	€1,000
Grant Income Receivable in the year	€1,000
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	No

Agency	Galway City Council
Sponsoring Government Department	The Department of Rural and Community Development
Grant Programme	Covid - 19 Emergency Fund
Purpose	To support online delivery of free or low cost mental health services and supports
Term of Grant	01/01/2021 - 31/12/2021
Total awarded	€590
Grant Income Received in the year	€590
Grant Income Receivable in the year	€590
Grant amount due or deferred at year end	€0
Capital Grant	No
Restriction on use	Restricted to purpose

Helplink Support Services CLG

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

continued

for the financial period ended 31 December 2021

14. 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 € 1.

15. Income and expenditure account

	Dec 21 €	Jun 20 €
At 1 July 2020	(26,382)	(10,468)
Surplus/(deficit) for the financial period	202,774	(15,914)
At 31 December 2021	<u>176,392</u>	<u>(26,382)</u>

16. Capital commitments

The company had no material capital commitments at the financial period-ended 31 December 2021.

17. Related party transactions

Lochlann Scott is the son of Tamar Scott who is a director of this company. He is CEO of the company and earned a salary of €60,000, (2020: €42,669) during the 18 month period.

18. Post-Balance Sheet Events

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

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6th October 2022.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS of Helplink Support Services CLG pursuant to section 356(2) of the Companies Act 2014

'We have examined:

- (i) the abridged financial statements for the financial period ended 31 December 2021 on pages 8 to 16 which the directors of Helplink Support Services CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.'

This report is made solely to the company's directors, as a body, in accordance with section 356(2) of the Companies Act 2014. Our work has been undertaken so that we might state to the directors those matters we are required to state to them in our report under section 356(2) of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the section 352 of the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to sections 352 and 353 of that Act and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company the abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

CANDOR CHARTERED ACCOUNTANTS LIMITED

Chartered Accountants and Statutory Audit Firm
Harris House
IDA Business Park
Tuam Road
Galway
H91 RK5Y

6th October 2022

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Signature 1

Signed by Cecil Lenihan using authentication code NEJiZiFeXnHCo09VYg== at IP address 89.234.92.134, on 2022/10/20 15:36:55 Z.

Cecil Lenihan's e-mail address is: treasurer@helplink.ie.

Signature 2

Signed by gilles Varette using authentication code MChTbjl1eSlITG95 at IP address 208.127.200.114, on 2022/10/21 08:45:45 Z.

gilles Varette's e-mail address is: chair@helplink.ie.

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<http://www.virtualcabinetportal.com/WhatsUTC>

Signature 1

Signed by Gillian Carolan using authentication code WVRhJXRoOCVPKUEo at IP address 91.92.31.154, on 2022/10/26 12:20:49 Z.

Gillian Carolan's e-mail address is: gcarolan@candor.ie.