

Company registration number: 544851

**Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2022

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

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Uplift - A People Powered Community CLG
Company limited by guarantee

Directors and other information

Directors / Trustees	Bruce Clark Jonathan Lloyd Amel Yacef (resigned Mar 2022) Bex Hay Nana Nubi (resigned Jun 2022) Fatima Halawa Anna Nolan William Abom Evgeny Shtorn Rory Doherty Marieanne McKeown Anne Gibney
Secretary	Bruce Clark
Company number	544851
Registered office	Uplift - A People Powered Community 13 Lower Dorset Street Dublin 1 D01 Y893
Business address	13 North Main Street Cork T12 Y6W0
Auditor	Gordon, Lane & Co. Hanover House 85-89 South Main Street Cork
Bankers	Allied Irish Bank Grafton Street Dublin 2

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Directors / Trustees report (continued)

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

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) as modified by the Statement of Recommended Practice “Accounting and Reporting by Charities” effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice “Accounting and Reporting by Charities” (FRS 102 Charities SORP). The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

Reference and Administrative Details

The organisation is a charitable company with a registered office at 13 Lower Dorset Street, Dublin 1 D01 Y893. The company trades under the name Uplift – A People Powered Community CLG. The companies registered number is 544851. The Company has a total of 12 voluntary directors.

Structure and Governance and Management

Uplift is a non-profit company limited by guarantee with a voluntary board of directors. Uplift does not hold charitable status but we are bound by company law and in line with our mission are dedicated to excellent governance and transparency. Therefore, we decided to apply SORP accounting standards from 2021 onwards to present our accounts using best practice for transparency in the non-profit and charity sector.

Our board of directors holds responsibility for overseeing the overall strategic direction of Uplift that is set out in the organisational strategy and mission. The names of the persons who at any time during the financial year (2022) were directors of the company are as follows:

Bruce Clark
Jonathan Lloyd
Amel Yacef (resigned Mar 2022)
Bex Hay
Nana Nubi (resigned Jun 2022)
Fatima Halawa
Anna Nolan
William Abom
Evgeny Shtorn
Rory Doherty
Marieanne McKeown
Anne Gibney

Please visit the ‘About Us’ section of our website for more information on Uplifts directors

During 2022 there were on average 9 people employed throughout the year [7.7 FTE]. The senior leadership team has responsibility for delivering Uplifts organisational strategy and for day to day management.

Principal activities and objectives

Uplift is a people powered community taking coordinated action for progressive change in Ireland. Our vision is to build a movement of people across Ireland and living abroad to become a powerful force for change in our politics, economy and society. Uplift is politically independent and is guided by our core values of equality,

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Directors / Trustees report (continued)

social justice, environmental sustainability and deepening democracy. We use digital technology to organise and mobilise our members on and off line.

Introduction

In the context of ongoing challenges associated with the Covid pandemic, biodiversity loss, and an accelerating climate crisis, our movement worked hard to raise up the voices of communities facing extreme injustice, connect members to take powerful action and grow our collective action in the pursuit of equality, justice, sustainability and deeper democracy.

Uplift Impact Goals for the period 2022-2024 are

1. Ireland environment and people are healthier because corporations are producing emissions and less pollution
2. People have great public healthcare without worry of costs and when and where they need it most.
3. People and communities facing oppression live free from violence and hate
4. Everyone in Ireland has a safe, secure affordable home
5. Democracy and political structures are shaped by the common good and not profit or by the influence of elites

Achievements and performance

Uplift launched 9 years ago and is now Ireland's biggest campaigning community. Anyone who shares our core values of equality, justice, care for the environment and protecting democracy can be a part of Uplift.

Our members are united by a shared commitment to justice, equality and compassion for all, no matter what community we belong to, or where we come from. We believe that everyone's voice should be heard and that the voices of all who live on the island of Ireland should be listened to.

During 2022 the Uplift community took hundreds of thousands of actions, ranging from setting up and signing petitions on our bespoke petition platform MyUplift, emailing and calling decision makers, amplifying campaigns and issues on social media and donating to campaigns that push for an Ireland we can be proud of, that is fair, just, equal underpinned by a strong democracy. This report sets out some of the highlights of our communities efforts during 2022.

Uplift is fiercely independent. We don't take donations or grants from the government, corporations or political parties. We value and protect our political independence and believe that all of society benefits when all politicians, parties, decision makers are held accountable.

Uplift Campaigning in 2022

Solidarity with the people of Ukraine

The horror of the war on Ukraine spurred Uplift members into action. Nobody should be forced from their home under threat of violence and all people deserve support and solidarity in times of crisis, no matter who they are or where they come from.

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Directors / Trustees report (continued)

We joined with our colleagues across Europe to campaign for immediate adoption of the Temporary Protection Directive to be fast tracked and targeted our efforts on the Irish based European Digital Corporations, Meta and Google to de-platform Kremlin sponsored propaganda channel RT.

Working with our sister organisation DeClic in Romania we sent supplies to farmers and food producers in Ukraine as well as helping to support people fleeing the war.

As people started to arrive in Ireland our community helped to organise civil society responses nationally and in local communities. We helped coordinate local solidarity groups, provided support to local community leaders, amplified experiences and needs as they arose and worked to develop a national response both politically and practically.

Mobilising for climate action

The impact of climate change on the lives of people, communities, and nature is a top priority for the Uplift communities. In 2022 we dedicated significant resources to this area.

Our community was previously part of the massive people powered effort to stop fracking happening in Ireland. The news that efforts to revive a plan to import liquefied natural gas was met with huge opposition - we made a submission to An Bord Pleanála on plans to build a terminal in the Shannon estuary and demanded that politicians in Kerry, Clare and Limerick oppose the plan to build the terminal.

Ireland has become a global Data Centre dumping ground for big tech, resulting in an excessive percentage of energy being required to power them, along with enormous amounts of water. Uplift has forced attention on the role Data Centres play in our so called 'energy crisis' and the detrimental impact they have for our carbon reduction promises. We organised a protest outside a European level conference, made submissions in opposition to planning being given to their construction, raised funds to research how they are contributing to the energy shortage.

Unjust and undemocratic trade deals

Our community worked hard in 2022 to stop the investor dispute mechanism locked into the Canadian Europe Trade Agreement [CETA] being passed by the Dáil. From protecting the right of politicians to debate, putting pressure on government ministers, and keeping public momentum going until finally the Supreme Court ruled that the the dispute mechanism is not constitutional.

The Energy Charter Treaty, an EU wide treaty, gives the fossil fuel industry the power to undermine our democracy and sue us for compensation if they believe the government has put our interests ahead of their expected profits. In 2022 we launched a campaign for this government to join other EU countries like Germany and France and remove Ireland from the treaty.

Freedom from hate

Rohingya community campaigners living in refugee camps launched a legal complaint against Meta, headquartered in Ireland after violent hate speech against their community was allowed to run rampant across Facebook - resulting in genocide and displacement of thousands of people in Myanmar. Uplift community has been supporting them by raising awareness through publication of media reports, contacting politicians and decision makers and putting Meta under pressure through public action such as distributing leaflets at a major digital conference and projecting a message from the Rohingya community onto Meta's HQ.

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Directors / Trustees report (continued)

Uplift joined with campaigners and support organisations in Ireland and across Europe to call on EU leaders to stop trade with illegal settlements in Palestine and elsewhere. In 2022 we joined a European Commission Initiative to secure one million signatures across the EU in support of leaders responding to the call and made considerable progress towards reaching the quota of formal signers needed in Ireland.

In response to the murder of two gay men in Sligo and the attempts by far right actors to stir up Anti Muslim hate we partnered with LGBT Ireland and Irish Network Against Racism to publish a 'Greater Than Fear' full page ad in a national weekend paper.

Throughout the year our community took every opportunity possible to show solidarity with people facing oppression and hate because of who they are or where they come from eg supporting the Movement of Asylum Seekers Ireland to campaign for an end to the cruel direct provision system for accommodating people seeking asylum.

During 2022 Uplift continued to support and provide organisational and leadership support to the Hope & Courage Collective (formally known as Far Right Observatory). Attempts by a small group of haters to divide communities, spread hate, cause confusion and fear was a significant challenge and the Hope & Courage Collective provided significant support to communities, to NGOs, to decision makers and community leaders across Ireland.

People v's Big Tech

The impact of digital platforms and corporations on our daily life and on how our democracy and society function cannot be overstated. Uplift has joined with human rights and campaigning organisations to create the global campaign 'The People V's Big Tech'.

The former Facebook employee and whistleblower Frances Haughan visited Ireland in April 2022 and with the support of Uplift met politicians, students, decision makers to raise awareness on the role of big tech, especially drawing attention to the Rohingya Muslim communities' complaint about the role of Facebook in the genocide of 2017 in Myanmar.

In 2022 MEPs voted on new rules that could stop digital corporations profiting from the spread of hate and disinformation. Uplift members wrote to their MEPs demanding that the Digital Services Act does not allow loopholes that enables disinformation and hate speech to go unchecked. We also pushed for stronger rules to stop advertising that uses personal data to track and target individuals as well as, making it possible for people more choice over the information they're exposed to ie turn off recommender algorithms by default.

The Online Safety and Media Bill was debated and passed into law in 2022 and though laudable in its ambitions, is not fit for purpose. Uplift campaigned for stronger definitions of 'harmful content' so that this far reaching law does not curtail freedom of expression and the ability of people to express themselves online. We also raised objections that the OSMR Act does not adequately address the root problem, that it is the business model of the huge profit-driven tech companies that pose a serious risk of societal harm from the online environment.

Homes for all

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Directors / Trustees report (continued)

Not having a safe and secure home impacts on every part of a person's life, and in 2022 this crisis continued to spiral. Our community forced the spotlight on the scale of vacant properties across Ireland - far more than the number of people and families who need a home.

In October 2022 we successfully campaigned for a ban on no fault evictions, and kept pressure on the government for a dramatic increase in public homes and an end to vulture fund involvement in the housing market in Ireland.

Together with Traveller human rights organisations we campaigned for Traveller homes and an end to local authorities' continuous blocking of plans for homes for Travellers in every council area of Ireland. 2022 was the 8 year anniversary of the devastating fire at a temporary site in Carrickmines - when ten people died in a fire.

An environment that's good for people, community and nature

Uplift's people powered forest got off the ground in 2022 with 800 native Irish trees, donated by Future Forests in Cork and sponsored by members.

We continued to work with members to save ancient trees and push for better planning to save as much green areas and trees as possible in the construction of new developments like cycle and bus lanes.

The role of good - and bad planning came into focus in 2022 with the news that the famous and much loved Cobblestones Pub and Merchant Arch were to be demolished. Uplift joined with campaigning and creative communities to save the Cobblestones but sadly the Merchant Arch is facing an unknown future. This and the belief that planning processes that are transparent, fair, participatory can ultimately achieve better outcomes for everyone - led Uplift to join with legal and environmental groups to formally complain to the Aarhus Convention about the way Ireland's planning rules are enforced.

An equal and just society

The shocking murder of Ashling Murphy in Jan 2022 focused our communities' attention on the reality of men's violence towards women. We created a powerful book of condolences and recommitted to taking action. Throughout the year we supported the work of survivors group SISI to lift up survivors' voices and experiences.

We mobilised solidarity with the Transgender community including the hurtful manner in which Trans issues were addressed on RTEs Liveline.

Uplift members successfully rallied behind young disabled DJ Daniel Airey who faced the possibility of being forced to live in a nursing home because of not being allowed Personal Assistance needed to enable him live independently and to achieve his full potential. Thankfully he secured the support he needed. Uplift also worked with the Independent Living Movement to build connection, understanding and share skills.

The campaign to decriminalise cannabis use in Ireland continued this year. Members met to grow their skills and confidence in talking with politicians about the reasons cannabis needs to be decriminalised and to move towards legalisation.

Poverty and income inequality are at the root of many of the issues Uplift care with. The impact of the cost of living crisis took hold this year with many people struggling to pay bills and keep their homes running. This year we made a submission to the Tax and Welfare Commission and organised a hard hitting action at the Dept of Finance ahead of Budget day.

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Directors / Trustees report (continued)

Health care we all deserve

The campaign to stop the National Maternity Hospital being built on land owned by religious controlled St Vincent's Holding Company reached an unsuccessful conclusion - despite compelling legal analysis commissioned by Uplift. We also organised public actions, presented at events, hosted member meetings, connected members with their political representatives, and published open letters in newspapers.

During 2022 there was an easing of restrictions introduced during Covid 19 for accessing maternity care. These restrictions caused considerable distress i.e. denying access by partners to maternity appointments and wards. More evidence came to light about the damage caused by restructuring maternity services, including comments by retired lead of infection control for the HSE on the negative impact of excessive restrictions.

In 2022, we supported campaigners advocating for the right to die with dignity. This included leading a campaign planning workshop, providing tools and advice, connecting them with Uplift members and amplifying the campaign.

The impact of long Covid is causing significant health and life challenges for many people in Ireland. We continued to provide support to campaigners for long Covid clinics and successfully helped to secure the existing clinic in St James Hospital.

For budget 2023 we partnered with Mental Health Forum to campaign for increased funding for mental health services and supports.

Powering Up, Members in action

MyUplift continued to grow and provide people and communities across Ireland with opportunities to start and build powerful campaigns. Hundreds of petitions were started in 2022, ranging from protecting much loved community services to showing solidarity with people facing oppression and barriers to full equality.

The Uproot leadership training programme was launched in 2022 to equip members with skills, and confidence to campaign for what will make Ireland a better place for all. We also provided training to groups involved in advocating for change including the Independent Living Movement and Irish Traveller Movement.

Act Now, Northern Ireland

Act Now is a partnership between Uplift and 38 Degrees, the UK's biggest people-powered campaigning organisation. During 2022 Act Now continued to grow in strength. In November an inaugural summit between Act Now, 38 Degrees and Uplift convened in Belfast. Act Now began the process of becoming an independent legal entity.

Hope & Courage Collective (formally the Far Right Observatory)

The threat of far right extremism grew as a concern in 2022 with the spread of hate speech and disinformation intended to cause harm, confusion and division in our communities and across society.

The Hope and Courage Collective significantly expanded its work during 2022 with the support of Uplift, who provides governance and organisational support including being the legal entity supporting its work.

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Directors / Trustees report (continued)

Collaborations and Partnerships

Uplift works with many people-powered groups, communities and networks across Ireland and the wider world on campaigns to protect vulnerable communities and fight for justice, locally and globally.

We are proud to be a good ally with many groups working to overcome oppression and inequality, ranging from supporting survivors of intimate and domestic abuse to have their voices heard (SISI), disability rights activists, Traveller groups, people seeking asylum (MASI) and other ethnic minority communities, MRCI and NGOs like Mental Health Reform.

Collaboration with our sister organisations through the global network OPEN (Online Progressive Engagement Network) continued with shared training, sharing of best practice, secondments and strategy work.

Member Action Insights

In 2022, our community's priorities were that members are visible, connected and feel powerful. By the end of 2022, we had 319,275 people involved in Uplift, making Uplift the largest people-powered campaigning organisation in Ireland.

Our community petition site MyUplift is where supporters start and win their own campaigns. Petition starters can build a community of supporters, send emails to people who have signed their petition and confirmed they want to receive updates. They can organise events and spread the word on social media with eye catching content.

Member Fundraising

As a people powered organisation, being member funded is at the core of what this means. Without monthly and one off donations supporting campaigns and the running of Uplift, we would not exist.

In 2022, Uplift was 47.5% member funded, this is down from 2021 which was 55% and indicates an ongoing challenge for our community. Being independently funded from within our community enables our community a high level of freedom and bravery in campaigning for progressive change in Ireland.

Business Review and Financial Results

The Income & Expenditure Account and Balance Sheet are set out on pages 15 and 17. The total Income from all sources increased from €542,704 in the financial year ended 31 December 2021 to €606,721 in 2022.

At the end of the financial year the company had assets of €351,434 (2021: €290,141) comprising of tangible assets and cash reserves. Liabilities at year-end totalled €272,198 (2021: €226,522) comprising of deferred income amounts of €249,624 and other liabilities of €22,574. The net funds of the company have increased by €15,617 to €79,236 in Reserves.

The Directors are satisfied with the level of Reserves retained at the year end. Of the net funds as at 31st December 2022 the Reserves are deemed to be unrestricted funds and are therefore available for unrestricted operating activities.

Reserves policy

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Directors / Trustees report (continued)

Aside from retaining a prudent amount as an operational reserve most of the charities funds will be spent in the short term. The Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets of the charity or for repair work should be 3 months of charitable expenditure which equates to €107,531. Our long term objective is to build our reserves to this amount.

Risk management

The Board of Directors is responsible for governance, developing and approving policies and strategy of the company along with responsibility for and are aware of the risks associated with the operating activities of the company. The key risks include the ability of the company to generate sufficient funding to maintain its activities, general economic factors, legal matters and changes in government legislation. The Board are satisfied that adequate systems of governance, supervision and internal controls are in place and that these controls provide reasonable assurance against such risks.

Operational / Internal Risk

Attracting and retaining appropriately qualified and experienced staff. Risks include employees being unavailable or employees that are only trained for one role and are unable to cover for another employee in the event of an absence. Further risk is associated with loss of institutional memory due to a long serving or key senior member of staff resigning their role.

Reputational Risk

The company relies heavily on their reputation. The company considers the actual and perceived impact of the decisions it takes, ensuring that all decisions are taken in line with the best interests and charitable purpose of the company.

Going Concern

The company meets its day-to-day working capital requirements through its grant income, member's donations and cash reserves. The current economic conditions caused by the impact of the cost of living crisis continue to create uncertainty over the ability of the company to achieve and maintain its level of service.

The directors expect the company will be in a position to meet its obligations as they fall due for the foreseeable future. The directors have considered the company's forecasts and projections for the next 12 months, which have been revised in light of the possible impacts of the ongoing cost of living crisis, and the possible sensitivities. In arriving at its conclusion, the directors have taken account of the level of cash resources which the company maintains to enable it to meet its working capital requirements. It holds no external bank debt.

In assessing whether the going concern assumption is appropriate, the directors have taken into account all the available information up to the period of 12 months form this report date and approval of the financial statements. After making all necessary enquiries, the directors have a reasonable expectation the company has adequate resources and continuing grant income to continue in operational existence for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at 13 North Main Street, Cork.

Relevant audit information

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Directors / Trustees report (continued)

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Gordon, Lane & Co. Statutory Audit Firm, Hanover House, 85-89 South Main Street, Cork, T12 E39F have indicated their willingness to continue in office.

This report was approved by the board of directors on 19th July 2023 and signed on behalf of the board by:

Anna Nolan
Director

Bruce Clark
Director

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Directors / Trustees responsibilities statement

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 profit or loss 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 and then apply them consistently;
- make judgments 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 profit or loss 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 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.

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Uplift - A People Powered Community CLG (the 'company') for the financial year ended 31 December 2022 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit 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 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 further described 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 the financial statements in Ireland, including the Ethical Standard 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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.

**Independent auditor's report to the members of
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Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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 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 material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, 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.

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The 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 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.

**Independent auditor's report to the members of
Uplift - A People Powered Community CLG (continued)**

Gary Buchan (Senior Statutory Auditor)

For and on behalf of
Gordon, Lane & Co.
Certified Public Accountants and Statutory Auditors
Hanover House
85-89 South Main Street
Cork

19th July 2023

Uplift – A People Powered Community CLG

Statement of Financial Activities (including the Income and Expenditure Account) For the Year ended 31 December 2022

	Restricted Funds	Unrestricted Funds	2022 €	2021 €
Income from				
FRO – Rethink Ireland	82,725	-	82,725	48,525
Act Now – Joseph Rowntree Trust + CFI	43,697	-	43,697	41,200
Luminate Projects	65,806	-	65,806	29,353
St Stephen’s Green Trust	6,615	-	6,615	-
Donations & fundraising	-	224,061	224,061	294,885
Other Income	-	183,817	183,817	138,741
Total Income	198,843	407,878	606,721	552,704
Expenditure on				
Operational costs	198,843	391,006	589,849	509,436
Depreciation	-	1,255	1,255	1,255
Total Expenditure	198,843	392,261	591,104	510,691
Net Income	-	15,617	15,617	42,013
Other recognised gains / losses:	-	-	-	-
Net movement in funds	-	15,617	15,617	42,013
Reconciliation of funds:				
Total funds brought forward	-	63,619	63,619	21,606
Total funds carried forward	-	79,236	79,236	63,619

For the current period Financial Statements to year-ended 31st December 2022 the Directors have, on a voluntary basis, opted to present the Financial Statements using FRS 102 SORP for Charities.

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 December 2022

	2022	2021
	€	€
Surplus/(deficit) for the financial year	15,617	42,013
Operational reserve at the start of the financial year	<u>63,619</u>	<u>21,606</u>
Operational reserve at the end of the financial year	<u><u>79,236</u></u>	<u><u>63,619</u></u>

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 December 2022

	Note	2022 €	€	2021 €	€
Fixed assets					
Tangible assets	7	2,922		4,177	
			2,922		4,177
Current assets					
Debtors	8	2,684		3,690	
Cash at bank and in hand		345,828		282,274	
		348,512		285,964	
Creditors: amounts falling due within one year	9	(272,198)		(226,522)	
Net current assets			76,314		59,442
Total assets less current liabilities			79,236		63,619
Net assets			79,236		63,619
Capital and reserves					
Operational surplus			79,236		63,619
Operational reserve			79,236		63,619

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

These financial statements were approved by the board of directors on 19th July 2023 and signed on behalf of the board by:

Anna Nolan
Director

Bruce Clark
Director

The notes on pages 19 to 24 form part of these financial statements.

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2022

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Uplift - A People Powered Community, 13 Lower Dorset Street, Dublin 1, D01 Y893.

2. Statement of compliance

The financial statements, for year ended 31st December 2022 prepared by Uplift - A People Powered Community Limited by Guarantee are prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities". As a result of the adoption of the FRS 102 Charities SORP in the current period a change in accounting policy was required so as to ensure compliance with the Charities SORP. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

3. Accounting policies and measurement bases

Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting Council [and promulgated by Chartered Accountants Ireland] as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014 .

Going concern

The company meets its day-to-day working capital requirements through its grant income and cash reserves. The current economic conditions caused by the cost of living crisis continue to create uncertainty over the ability of the company to achieve and maintain its level of service.

The directors expect the company will be in a position to meet its obligations as they fall due for the foreseeable future. The directors have considered the company's forecasts and projections for the next 12 months, which have been revised in light of the possible impacts of the cost of living crisis, and the possible sensitivities. In arriving at its conclusion, the directors have taken account of the level of cash resources which the company maintains to enable it to meet its working capital requirements. It holds no external bank debt.

In assessing whether the going concern assumption is appropriate, the directors have taken into account all the available information up to the period of 12 months from this report date and approval of the financial statements. After making all necessary enquiries, the directors have a reasonable expectation the company has adequate resources and continuing grant income to continue in operational existence for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2022

Revenues

All incoming resources are included in the Statement of Financial Activities when the company is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income: Income from government and other grants, whether 'capital' or 'revenue grants', is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the company is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance and included within income from company activities.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 20% straight line

Equipment, fixtures and fittings which cost under €1,000 are not deemed to be fixed assets and will be posted to the relevant expense account (as per financial procedures policy).

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Uplift - A People Powered Community CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

The Company is a Company Limited by Guarantee (CLG) as defined under the provisions of the Companies Act 2014

The company is one limited by guarantee not having a share capital. The liability if each member, in the event of the company being wound up is €2.

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2022

5. Staff costs

The average number of persons employed by the company during the financial year, including the executive director was 10 (2021: 12).

For the period the number of persons employed is equivalent to 7.7 FTE (Full-Time Equivalents)

In line with Company policy no Board Members are paid any salary or remuneration for services provided. Key management personnel were paid remuneration totalling €147,434 including pension contributions. There are 3 Key management personnel being the Executive Director, the Director of Operations and the Campaigns and Technical Director. The term Director refers, here, to job title only and does not refer to a member of the Board of Directors.

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Wages and salaries	394,429	318,145
Social insurance costs	43,422	35,565
Other retirement benefit costs	8,918	4,496
	446,769	358,206
	446,769	358,206

During the period there was 1 employee remuneration in excess of €60,000 on an FTE basis.

6. Appropriations of operational surplus / (deficit)

	2022	2021
	€	€
At the start of the financial year	63,619	21,606
Surplus/(deficit) for the financial year	15,617	42,013
At the end of the financial year	79,236	63,619
	79,236	63,619

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2022

7. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2022	6,274	6,274
Additions	-	-
Disposals	-	-
Revaluation	-	-
Transfers	-	-
Other movements	-	-
At 31 December 2022	<u>6,274</u>	<u>6,274</u>
Depreciation		
At 1 January 2022	2,097	2,097
Charge for the financial year	1,255	1,255
Disposals	-	-
Other movements	-	-
At 31 December 2022	<u>3,352</u>	<u>3,352</u>
Carrying amount		
At 31 December 2022	<u>2,922</u>	<u>2,922</u>
At 31 December 2021	<u>4,177</u>	<u>4,177</u>

8. Debtors

	2022 €	2021 €
Prepayments	<u>2,684</u>	<u>3,690</u>

Uplift - A People Powered Community CLG
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Notes to the financial statements (continued)
Financial year ended 31 December 2022

9. Creditors: amounts falling due within one year

	2022	2021
	€	€
Amounts owed to credit institutions	3,523	2,222
Trade creditors	4,920	5,240
Other creditors including tax and social insurance	7,788	17,516
Accruals	6,343	6,605
Deferred income	249,624	194,939
	<u>272,198</u>	<u>226,522</u>

Analysis of deferred income

	2022	2021
	€	€
FRO - Rethink Ireland	18,750	26,475
FRO - Community Foundation	25,000	-
FRO - Other grants	4,750	-
Act Now - Community Foundation	10,357	20,000
Act Now - Joseph Rowntree Foundation	15,623	9937
Open Society Foundation		138,527
Luminate Projects	28,759	-
St Stephens Green Trust	13,385	-
Community Foundation	7,500	-
Opportunity Green	5,500	-
Rowan Foundation	120,000	-
	<u>249,624</u>	<u>194,939</u>

10. Related party transactions

A Register of Interests is maintained noting any potential conflicts of interest for Directors / Trustees and Key Management Personell. No financial interests are noted however there are Board members of the organisation that also serve on the Board of related organisations. This is not uncommon practice and does not represent a conflict of interest requiring specific disclosures in these Financial Statements.

During the period there were no transactions with related parties. No remuneration or payments were made to Board Members other than the reimbursement of out of pocket expenses. In 2022 the amount of expenses remibursed was NIL (2021 - €0)

11. Approval of financial statements

The board of directors approved these financial statements for issue on 19th July 2023.

Uplift - A People Powered Community CLG
(A Company Limited by Guarantee and not having Share Capital)

The following pages do not form part of the statutory accounts.

Uplift - A People Powered Community CLG

Detailed Statement of Financial Activities

	2022	2022	2022	2021
	Restricted	Unrestricted		
	€	€	€	€
Income Resources				
Members Donations - One-Off	-	126,493	126,493	202,362
Members Donations - Recurring	-	90,805	90,805	92,523
FRO - Rethink Ireland	82,725	-	82,725	48,525
FRO - Unrestricted grants	-	8,741	8,741	-
Act Now	43,697	-	43,697	41,200
Act Now - Members funds	-	1,124	1,124	20,000
Act Now - 38 Degrees	-	11,663	11,663	4,000
Partnership contributions	-	4,740	4,740	6,138
Open Society Foundation	-	138,527	138,527	49,239
Neo Philanthropy	-	13,762	13,762	25,864
The Community Foundation	-	-	-	32,500
Luminate Projects	65,806	-	65,806	29,353
Training & consultancy	-	2,023	2,023	1,000
The Stephens Green Trust	6,615	-	6,615	-
Open Tech Grant - E2T2	-	10,000	10,000	-
	198,843	407,878	606,721	552,704
Resources expended				
Direct costs				
Commission payable	-	14,170	14,170	12,795
	-	14,170	14,170	12,795
Staff costs				
Wages and salaries**	155,533	238,896	394,429	318,145
Employers PRSI costs	16,653	26,769	43,422	35,565
Pension charge	-	8,918	8,918	4,496
Training & recruitment	-	3,479	3,479	2,807
Staff expenses	238	7,487	7,725	1,853
Remote working expenses	294	7,244	7,538	4,362
	172,718	292,793	465,511	367,228
Campaign & Admin costs				
Rent payable	-	-	-	-
Insurance	546	2,425	2,971	3,075
General expenses	-	1,338	1,338	-
Printing, postage & stationary	-	3,269	3,269	882
Communications & IT costs	13,352	25,034	38,386	31,506
Campaign tactics	7,227	40,772	47,999	74,556
Admin fee	5,000	5,000	-	-
Legal & professional	-	3,403	3,403	1,248
Consultancy fees	-	-	-	7,570

Detailed Statement of Financial Activities

Resources expended cont...

	2022	2022	2022	2021
	Restricted	Unrestricted		
	€	€	€	€
Campaign & Admin costs				
Audit & Accountancy	-	4,649	4,649	6,530
Bank charges	-	561	561	986
Volunteer expenses	-	-	-	48
OPEN contribution	-	7,592	7,592	3,012
Depreciation FF and equipment	-	1,255	1,255	1,255
	<u>26,125</u>	<u>85,298</u>	<u>111,423</u>	<u>130,668</u>
Total resources expended	<u>198,843</u>	<u>392,261</u>	<u>591,104</u>	<u>510,691</u>
Net surplus / (deficit)	<u>-</u>	<u>15,617</u>	<u>15,617</u>	<u>42,013</u>

** Restricted salaries relate to FRO, Act Now and Luminate projects. Unrestricted salaries relate to Uplift

Uplift - A People Powered Community CLG
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Additional pages

Restricted Funding – detailed

Agency : Rethink Ireland

Purpose of Grant : Far Right Observatory – Core Funding

Deferred income b/fwd €26,475

Funding €75,000

Expenditure:

Salaries & employers PRSI €75,383

Administration fee € 5,000

Website € 945

Communications & IT costs € 1,306

Travel & subsistence € 91

Deferred income c/fwd €18,750

Agency : Joseph Rowntree & The Community Foundation

Purpose of Grant : Act Now Core Costs

Deferred income b/fwd €29,937

Funding €39,740

Expenditure:

Salaries & employers PRSI €37,290

Insurance € 546

Research & events € 3,941

Communications & IT costs € 1,920

Deferred income c/fwd €25,980

Agency : Luminate Project

Purpose of Grant : Digital Regulation Activities Funding

Funding €94,565

Expenditure:

Salaries & employers PRSI €33,208

Campaign Management – salaries €21,478

Campaign Actions € 3,286

Remote working expenses € 294

Communications & IT costs € 7,540

Deferred income c/fwd €28,759

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Additional pages

Agency : St Stephens Green Trust
Purpose of Grant : Core Funding

Deferred income b/fwd	€	0
Funding		€20,000
Expenditure:		
Salaries & employers PRSI	€	3,637
Campaign Management – salaries	€	1,190
Communications & IT costs	€	1,641
Travel & subsistence	€	147
Deferred income c/fwd		€13,385