



ANNUAL IMPACT REPORT 2022



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CHAIRPERSON'S STATEMENT

As a member of Macra na Feirme, it was an honour to be elected Chairperson of the Board in May 2022. I would like to acknowledge and thank Andrew Doyle for his work as Chair in the earlier half of 2022. It gives me great pleasure to report on Macra na Feirme's activities for the year ending 31 December 2022. This report has been prepared in line with the Statement of Recommended Practice for Charities (the Charity SORP).

Each year we face the challenge of ensuring we have sufficient resources to provide the level and quality of service to our members and 2022 was no different. The Directors' report, in conjunction with the Financial Statements, provides a detailed review of the activities and achievements of Macra na Feirme for the year and highlights how our activities have linked into our strategic goals.

Over the past year, we have updated our branding and launched a new logo for the organisation. We also undertook the process of developing a new Strategic Plan, which has recently been completed. I would like to express my gratitude to all fellow Board members both past and present for their commitment, co-operation, and support during the year, and to our non-board members of our various sub-groups for their time, interest, and expertise. I would also like to thank all our members, funders, supporters, and those we collaborate with, for their support, encouragement, and commitment during 2022. Finally, I would like to thank the staff members who worked with Macra na Feirme during 2022 for their hard work, dedication, and commitment.

Caroline O'Keeffe
Chairperson of the Board



CEO ADDRESS

I am in the lucky position of being asked to address the membership of Macra in our Impact report. I last wrote this twelve months ago having been in post for one week. In that address I commented on the welcome that I had received. In the last twelve months I have gotten to know Macra more and more, the welcome I received was genuine. What I have since learned is that there is a warmth about Macra members that encourages them to be kind to each other. Macra is the sum of all its people, nothing more and nothing less, this I feel is well expressed in the strategic plan that has been produced, this plan centres on members first.

The last year has been a time of change and also a time of returning to what we do well, we were back to the National ploughing championships, the Rally, and all of our competitions. None of these were possible without the drive and passion of our members, who day in and day out give up their time to make these events a success.

There are changes afoot, these are signalled in the strategic plan, these changes will bring with them their own challenges. However they are changes to implement members first. It is exceptionally important to retain what is best about Macra and what has served our members over the last 79 years. It is also important to be willing and able to change and adapt as required to meet the ever changing demands that we as a society are facing. These changes will help us to represent all of our members with their different wishes, wants and needs. We are the voice of rural Ireland, some may find that uncomfortable, so be it, we will make people uncomfortable.

I look forward to the next year, it has started on a high note and will continue on in that vein. I would like to take this opportunity to thank all of our members who give up so much time and put so much effort in to Macra and their communities. I would also like to thank the Macra Staff team, much of their efforts go unnoticed, they are very much appreciated.

Mick Curran
Chief Executive



PRESIDENT'S STATEMENT

I would like to welcome you to Macra's Annual Impact Report for 2022. The past twelve months have been an exceptionally busy period in Macra. This report gives you a helicopter view of the past twelve months and outlines some of the key achievements that we as an organisation have reached. Given the breath of Macra and the multitude of areas that we work in I hope this report gives you an insight into the impact that our organisation and our members make throughout the year.

I would like to thank our Staff Team who have worked diligently and carefully to deliver a suite of activities and events that have been enjoyed and engaged with by our members. In 2022 our staff team developed considerably with the our new CEO Mick Curran coming on Board along with new roles in Skillnet, Make The Moove, Finance and additions to our TDO Team. Our staff team work seamlessly often in the background to deliver objectives to a high standard and I want to acknowledge their work and dedication to Macra. In 2022 our team delivered a New Logo and a New Brand which will set Macra up as an authentic contemporary brand.

Most importantly are our members. You have returned to Macra post pandemic with great enthusiasm. Indeed our festivals and their committees who we must thank sincerely, are often the highlight of many members year. With Mr P, Miss Macra and The Queen of The Land all returning it was a year to remember for many who completed across all of those competitions.

Our Members first slogan has certainly taken hold and its demonstrated none more so than through our National Competitions. Through the Nationals Competitions Committee and their Chairperson Conor we all as members thank you for your work to deliver a full calendar of Macra competitions the first since Covid 19 began. These competitions are the life blood of our Organisation and set the seeds for the next generation of Macra members. Through attending many National Finals I have seen first hand the despair, agony, joy and ecstasy these competitions bring our members.

Delivering a future for our members and their communities is a key benchmark of our performance as an organisation. Macra achieves this by being an authentic voice for rural young people. Through our two policy committees Rural Youth and Ag Affairs we have once more delivered a strong advocacy schedule. Our Rural Youth Committee led by Niamh Farrell have developed policies from Housing to



Electoral Reform. We now have a strong Rural Youth voice on a par with that of our Young Farmers. In Ag Affairs led by Liam Hanrahan our young farmers have never had a voice as strong. Across all policy areas from CAP to Food Vision Macra has been to the fore. We remain the 3rd largest lobby group in the country and have increased the number of lobby events year on year over the last two years. Our voice is being heard and your voice as members is being put forward.

Our Skillnet programme has grown also and through Gillian, Una and now Niamh has high ambitions for the future. Our Skillnet courses deliver practical and applicable training to our members across all areas. From Public Speaking to Hoof Pairing and all between.

Finally I want to thank all our programme sponsors without whom Macra would not be able to achieve all it does. To our members I salute you for your time and dedication. At The National Ploughing Championships in 2022 at The Launch of our New Brand and Logo I describe our Mission as Members First. I hope that Macra is delivering on this for you our members and I look forward to Macra delivering on our goals and ambitions for 2023 and beyond.

**Yours in Macra,
John Keane
National President
2021- 2023**

ABOUT MACRA NA FEIRME

Our Vision

Our vision is for rural young people to be leaders, change-makers and champions on issues which matter to them shaping our communities to be vibrant, resilient and attractive places for life, and work offering a future of opportunity.

Our Mission

Our mission is to empower our members by offering new opportunities and experiences for development, connection and adventure to encourage them to be the person they want to be so they can learn, grow and flourish.

Values

Members first

As a member-led organisation, we work to meet the needs and ambitions of our members first and foremost.

Friendship and Craic

Social connection, laughter and club camaraderie are at the heart of who we are and what we do.

Inclusivity

Macra is a place of belonging where everyone is welcome, equally valued and treated with respect.

Collaboration and community

Our members, staff and volunteers together are Team Macra building positive stakeholder partnerships to benefit young people and our communities.

Courage for change

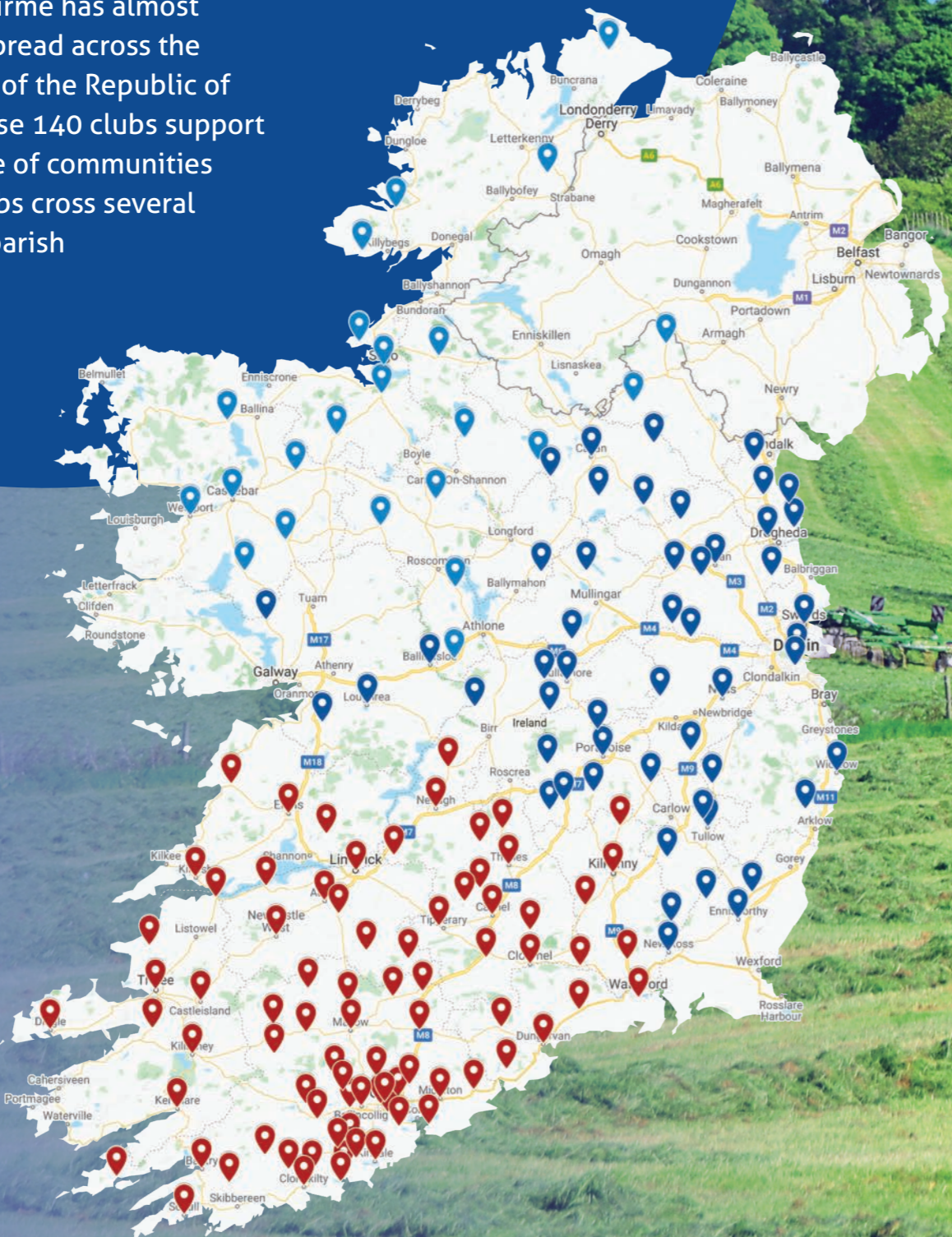
We will pioneer new ways forward for our organisation and campaign boldly on what matters to our members, young people and rural communities.

Volunteerism

We nurture, reward and celebrate our Macra volunteers enabling them to gain and grow in skills and confidence.

WHERE WE WORK

Macra na Feirme has almost 140 clubs spread across the 26 counties of the Republic of Ireland. Those 140 clubs support a wider base of communities as many clubs cross several traditional parish boundaries.



MACRA STRATEGIC PLAN: GOALS AND OBJECTIVES

Goal 1

MEMBERSHIP DEVELOPMENT

To increase active membership throughout the country, including in those areas where the membership has been low historically and outreaching to connect with harder to reach target groups.

Goal 2

CLUB DEVELOPMENT

To support all of our clubs throughout Ireland to create a welcoming and safe space for all and strengthen the support we provide to clubs to develop and grow.

Goal 3

MEMBER ACTIVITIES DEVELOPMENT

Engage with our membership to develop relevant activities that reflect the interests of our members and support their well-being, social connection and personal development.

Goal 4

POLICY AND ADVOCACY

To generate an enhanced profile amongst decision-makers so that Macra is seen as a respected and 'go-to' body on issues for rural youth and advocate definitively on behalf of our members and their wider communities live so that rural sustainability becomes a reality for all.

Goal 5

ORGANISATIONAL CULTURE AND DEVELOPMENT

To create an organisational structure in which the role of each of its parts is clear to all and fit for purpose and in which communication between all its parts is regular, clear and consistent.

AGRICULTURAL AFFAIRS 2022

This was an extremely busy year for the Agricultural Affairs committee led by Liam Hanrahan (chair), Patrick Collins (vice-chair) and Stephanie Blewitt (PRO), who work alongside John Keane, his presidential team and all other committee members to represent Macra members across the country.

The Agricultural Affairs committee raise member's concerns to Council, lobby public representatives and form policy documents, with the overarching goal of increasing the number of young people farming and involved in our industry, while having young farmer's voices heard.

The committee also has a number of working groups which work on specific topics of particular interest and include the Grassroots Environmental Ambassador programme, Women in Ag programme, Pig and Poultry working group, Future of Livestock working group, Tillage working group and a cross committee Health and wellbeing working group. At regional level young farmers within Macra are

represented by YFDG's (Young Farmer Development Groups) who continuously liaise with the national committee and this line of communication is essential to the success of the organisation. YFDG's organise local events such as farm walks and talks for young farmers and link in with the Ag committee for member consultations and feedback. The following is a selection of the Agricultural Affairs committee events and meetings include:

- Series of pre-budget lobby meetings
- Young farmer development consultations
- Department of Agriculture Food and the Marine meetings and forums including the Food Vision Groups (Dairy and Beef and Sheep and the newly formed Tillage group), Nitrates Directive, Forestry and TB forum.
- Ag conference at the Rally titled 'Food Supply and Securing our Future' included Minister Mc Conalogue and Colm Markey MEP
- Ag Affairs delegation went to Brussels to discuss key young farmer issues with MEP's

- Macra hosted the CEJA conference in January in Dublin along with the ongoing work across Europe with young farmers.
- Joint Oireachtas committee for Agriculture engagement included:
 - Future of Irish farming
 - Eradication of TB
 - Food supply chain bill
 - EU nature restoration
 - Veterinary medicine and fertiliser bill
 - Disparity in fertiliser prices
- The land mobility service launched its booklet and new website
- The year culminated in a march from Athy to Dublin with Ag Affairs and the Rural Youth committee with a 'Steps for our Future' march and the presentation of a letter to the Taoiseach and a subsequent meeting. Core items to be address for young farmers included the family farm definition, succession proposal, TAMS for young farmers and future land use proposals.



AWARDS AND EVENTS

Club of the Year

The Club of the Year competition is proudly sponsored by National Broadband Ireland. The Club of the Year competition is designed to encourage clubs to be dynamic and active, rewarding their achievements and contributions at both a local and national level. This event took place at the Rally this year and was a great success. Kilmallock Macra came away with the overall title with Callan be awarded the Leinster winners and Maudabawn being awarded the Northwest winners.

Best New Member Winners

- Elaine Herlihy from Banteer Macra was crowned Munster winner
- Mark Casey from Connemara Macra was crowned Northwest winner
- Clodagh Morgan from Kilcurry Macra was crowned Leinster winner



Young Farmer of the Year

The FBD Young Farmer of the Year Final was held back in person this year in the Radisson Blue Hotel in Little Island, Co Cork. The awards, in its 24th year, are sponsored by FBD Insurance and supported by the IFA and National Rural Network. The evening introduced us to the five finalists and gave us an overview of the farming enterprises they are running. Christopher Tuffy, a dairy farmer from County Sligo was named the 2022 FBD Young Farmer of the Year.

Other recipients on the evening:

- First Runner Up – Bill Gleeson, Tipperary
- Second Runner Up – Edward Treanor, Monaghan
- Dairy Award – Christopher Tuffy, Sligo
- Land Mobility Award – Michael Quigley, Tipperary
- Other Enterprises Award – Frank Melody, Clare
- Best New Entrant Award – Kieran Dunphy, Waterford
- Dry Stock Award – Edward Roe, Tipperary
- NRN Biodiversity Farmer of the Year – Andrew McMenamin, Donegal



ABP National Leadership Awards

Annually Macra & ABP hand out awards to outstanding leaders within the Macra organisation. The National final took place in-person once again last year in Ennis. There were 10 finalists at this year's ABP National Leadership Awards from all over the country.

Caitriona Power, from Ennis Macra, won the overall title at this year's ABP National Leadership Awards.

Jerry O'Neill from Ballinadee Macra was awarded first runner up and William Buckley from Donoughmore Macra was awarded second runner up.



Best New Member

Munster Winner – Elaine Herlihy



COMPETITIONS

Macra na Feirme Competitions provides an invaluable resource for rural young people. Our four pillars are Arts, Agricultural, Speaking & Sport. Competitions are a huge reason why young people join and how they participate and progress through the organisation. It provides a space for members to engage, learn and grow throughout their journey in Macra na Feirme. The most significant outcome is the progression of social, personal and professional development of members which leads to active citizenship and an overall more engaged society. This grassroots approach is membership-lead, members decide what they wish to take part in, learn about and achieve. This starts at a club level, progresses to county and all the way to national level.

Competitions continues to be one of the most popular sections within the organisation but could not be the success it is without the support of our dedicated and generous sponsors, they not only provide funding for these competitions but also give their time, expertise and impart invaluable knowledge to our members. Our sponsors this year include, FBD, Bord Bia, National Dairy Council, Kerrygold, Irish Farmers Journal and Ornuia.

Coming out of Covid it was imperative that competitions continued to provide an invaluable outlet for members. This meant ensuring a full Macra suite/calendar of competitions was provided, with some new competitions added to an already packed calendar. This was provided to ensure that clubs and counties had lots of activities to get them back on their feet. It was vital that the competitions committee were able to adapt to changes over the past couple of years and this was reflected a level of flexibility that allowed clubs to get back into the full swing of things.

The hard work of the competitions committee meant that no competition was missed and all changes needed were made to keep things as fluid as possible. It was because of their hard work and dedication, that we were able to see an increase in active participation throughout all competitions. They are to be commended as well as club and county Competitions officers and grassroots members who have worked tirelessly to ensure the competitions remain at the heart of Macra.



LEADERSHIP DEVELOPMENT

The work of Macra volunteers in leading our clubs and counties, as well our National Council and Board members, is a vital contributor to the success of our organisation. Their leadership role locally, regionally and nationally is vital to the effective development of Macra and the delivery of our strategic plan.

We are committed to supplementing the existing skills profile of all our voluntary leaders both in the discharge of their Macra role but also as a key professional development and learning opportunity for them in their chosen careers. We are committed to producing best in class events, including at our revitalised Volunteer Leadership Conference but also in the increased and improved suite of on-line learning resources and the introduction of demand led seminars in person or by Zoom/Teams.

We are also updating our local and county awards programme to reward and celebrate excellence in leadership as it impacts our members in key areas of engagement, enjoyment and involvement.

We will also for the first-time mark the work of all volunteer leadership as part of Ireland's National Volunteering Week in May.

For the first time, we will seek and canvas volunteer feedback on their needs for the positive and impactful discharge of their vital role. Volunteer leaders are there for our members, we will increasingly be there for them on their leadership journey.



RURAL YOUTH

This year has been hugely successful for the Rural Youth Committee one of our main goals this year was to engage with members and try and make our committee more open to the members of the organisation, we as a committee believe we achieved that with flying colours and below we have a breakdown of what we have done over a 12 month period.

January

Two events were held in January to try and boost moral and get people to challenge themselves.

The first one was with Sli Nua Careers on C.V and interview skills this was held online as we were still in the height of that dreaded C word ...

This was an extremely informative evening and very well attended. We then move onto our next online event with was facilitated by Lámh, which is a manual sign system used by children and adults with intellectual disability and communication needs in Ireland. This event was not only one of the most attended from a Rural Youth point of view but also one of the highest attend events from an organisational point of view which shows us as a committee that there is a demand for us to continue on our work with inclusivity and diversity within Macra. On top of all of that our SDG working group launched a series of videos about our sustainable goals and values and they are available to view on our social media channels.

February

For the shortest month in the year we certainly filled this month up fairly lively our theme for this month was Sexual Health and we all know how much everyone loved the link to the sex shop (Macra members have a kinky side to them who knew 😊)

We also ran the very first St.Patrick's Day Float competition which saw Connemara take it back to the west.

We held our first migrant farm walk in the IFJ demo farm which was so successful it saw us undertake two more.

March

Our theme on this month was the Farm Safety and Countryside Conduct - over the course of this month

we held 6 events across the the three regions, we teamed up with Make the Moove, Teagasc and Embrace and it was a hugely successful month.

April

The theme of this month was Mind our Ladies we saw clubs and counties host events such as afternoon tea and pottery painting. To finish off the month we received videos from women all across the regions supporting women which are all available on our social media channels.

May

The theme of this month was Mental Health Awareness month various different events were held online to promote positive mental health.

June

June is a busy month all round but this month's theme was to support local with different targets each week. The best of rural Ireland was promoted that week from our members.

This month also saw Johnny Dwyer host the second of the migrant farm walks or should we saw John Keane presents Johnny Dwyers farm as a technical issue saw Johnny and Co under some pressure for the first walk.

July

Our NCR's carried out consultations across all counties to identify the main issues affecting those living in Rural Ireland, we came across issues such as lack of affordable housing, lack of infrastructure, little to no access in busses or trains in some counties and a serious lack of investment in the healthcare sector. These all played a huge part in our Lobbying efforts this year.

August

Our final migrant farm walk took place on Mattie John Kelly's farm in Roscommon this was a great day out and the members from the refugee centre expressed there thanks to Macra in their droves we welcomed them to all our farms with open arms at a time that was filled with so much uncertainty for them.

We also had our lobbying training this month which helped us gain valuable skills for the upcoming months ahead.

September

A member from the Rural Youth committee was invited to speak on a panel discussion at the OECD conference which was a first for our Chairperson Niamh Farrell - it was extremely insightful and great to see other rural people hopefully long May it last.

October

This was a month that the RYC won't forget for a long time we held our first event at the Macra Annual National Conference - The famous Colour Run.

Hopefully we made our mark on that weekend and will continue to be a part of it.

The health and well-being working group also launched their first booklet which hasn't gone unnoticed by outside organisations a great initiative and step in the right direction for Macra.

November

The year is almost to an end but we don't stop in Rural Youth Andrew Naughton, Liam Coppinger and Elaine Houlihan attempted to get their claim to fame this month with the shooting of our RSA videos unfortunately I haven't heard anything back from Hollywood yet guys, but our members loved them.

All our committee members participated in the strategic planning meeting the morning after the night before in Tullamore. It is great to see that our organisation values its members' voices.

This month also saw a hugely successful prep team pull off a fantastic Autumn Seminar with members from across Europe coming to the ICA headquarters for a week of absolute craic.

December

As we approach the new year we start to relax and think of the big man and all things turkey.

But before we get to that day we flew off for a romantic getaway to Brussel with MEP Colm Markey and his team, what a few days we had and it was a

fantastic opportunity for those on the Rural Youth Committee to have our voices heard on such an international level.

Our last event for this year was our Rural Youth officer training night we hope to build on Rural Youth officers going forward and we look forward to the year ahead.



MACRA AGRICULTURAL SKILLNET Impact Report 2022



Macra Agricultural Skillnet, established by our contracting organisation, Macra na Feirme, in 2015 is now one of the major Skillnet networks serving our members, young rural communities and those involved in the wider agri sector. Funded by Skillnet Ireland and member companies, our purpose is to drive upskilling and sustainability on all levels in the industry.

To achieve this, we develop and organise a wide-ranging programme of part funded training events, further education, and development programmes. Our Steering Group provides the strategic direction, oversight, and governance of the Network. The Group is comprised of 12 members representing Macra na Feirme regions/counties, the CEO, the President, the National Treasurer, Chair of the Agricultural Affairs Committee and three external members with industry expertise. The term of office of a Steering Groups is normally for the length of a Skillnet funding programme. The Steering Group met on 7 occasions in 2022, meetings were a hybrid mix of online and in person. In keeping with the trends of recent years, our Network budget, comprised of Skillnet Ireland grants and matched income, continued to grow in 2022 saw an additional supplementary grant awarded under a Brexit Adjustment Reserve (BAR) initiative. The Network is now a recognised brand with our members and member companies and has also gained external recognition as a Network that delivers bespoke training programmes. We are proud of the impact of our training programmes on over 1300 trainees and their businesses and that Macra Agricultural Skillnet is now recognised as a leading innovator in training in the agri sector.



The Network continued its programme of practical and high demand training in 2022, which included:

- Hoofcare
- DIY AI
- Ultrasound Scanning
- GDPR Training
- Governance Training
- Safe Agri Skills
- Welding
- Strategic Management for Farming with Teagasc and Smurfit Business School
- People Management Skills
- Masters in Agricultural Extension and Innovation
- Progression in Dairying – A Series of Webinars for those involved in dairying at entry level
- Building Your Future – A business training course online for those in the early years of a new business
- Online Farm Operative Courses
- Short formal courses with UCD
- Professional Coaching
- Online Feed Courses with the Irish Grain & Feed Association
- Roles for Farming & Non-Farming Partners
- Financial Analysis Courses

Our Network now regularly partners and collaborates with many organisations and groups to ensure we deliver service to as many enterprises in the industry as possible. Among the partnerships we forged and built on in 2022 were those with the Teagasc, UCD, Irish Grain and Feed Association, Horse Sport Ireland and Farm Business Skillnet, where we delivered high impact education and training programmes together.

The Network continued roll out of mixed training events, including the use of online platforms and the return to many physical practical training events. 2022 brought engagement in events by over 1300 trainees

totalling 5654 training days. Macra Agricultural Skillnet impacted significantly on the work of Macra na Feirme in 2022 through working on joint delivery and part funding across a range of programmes such as the National Leadership Awards, YFDG events, and the National Conference which focused on Climate Change. We worked with our Macra na Feirme clubs and regions, our Young Famer Development Groups and discussion groups in delivering and part funding local training needs. These events included workshops, evening information sessions, farm walks and technical seminars. Macra Agricultural Skillnet was delighted to support a number of courses for farming partners involved in agriculture at different levels this year.



Macra Agricultural Skillnet was delighted to support two ladies' groups, Deiri le Cheile which translates to dairy together and Ar Aghaidh le Cheile which translates to forward together. These groups were facilitated by Paidi Kelly, Team Ag and Lynaire Ryan, agri consultant from New Zealand.

Each group had approximately 25 ladies, and run year long, consisting of both Zoom and in-person meetings. The groups also visit farming couples who are successfully running their businesses together and explore the role each partner plays.

The objective of these groups was for partners to grow their knowledge and confidence around potential ways they can contribute to their farm businesses.

The group also provided a great opportunity for peer-to-peer learning and networking with like-minded people and share experiences.

In 2022, Macra Agricultural Skillnet secured funding to establish and support the Irish Farmers Journal's Footprint Farmers Programme. This programme aims to highlight and improve all aspects on farm sustainability – economics, environment and social – from a range of different farm types spread across the country. The programme is made up of 8 farmers across the country. These farmers have been evaluating ways to reduce their environmental footprint while working to improve profit and work-life balance. The Footprint Farmers Programme aims to provide advice to not only the participating farmers, but also to the wider farming sector who can follow these farmers on their sustainability journey. This programme will continue into 2023.

Macra Agricultural Skillnet is co-funded by Skillnet Ireland and network companies. Skillnet Ireland is funded from the National Training Fund through the Department of Further and Higher Education, Research, Innovation and Science.

An Roinn Breisoidreachais agus Ardoideachais, *Taighde, Nuálaíochta agus Eolaíochta*
Department of Further and Higher Education, Research, Innovation and Science

Co-funded by the European Union





**DIRECTORS' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2022

Directors	John Keane Thomas Duffy Caroline O'Keeffe Elaine Houlihan Claire Gough Luna Orofiamma David Fitzgerald, INED Noel Flavin, INED William Gleeson Daniel Wiley Amanda Monaghan Andrew Doyle Patrick Jordan, INED	Bankers	Bank of Ireland Lower Baggot Street Dublin 2 Allied Irish Bank Irish Farm Centre Naas Road Dublin 22
Company registered number	19920	Solicitors	James Staines Suite 126 Capel Building Mary's Abbey Dublin 7 Ledwith Solicitors 236 The Capel Building Mary's Abbey Dublin 7
CHY number	CHY 5725	Governance & Nominations Committee	David Fitzgerald, Chair Patrick Jordan Thomas Duffy
Registered office	Irish Farm Centre Bluebell Dublin 12	HR & Remuneration Committee	Caroline O'Keeffe Claire Gough Noel Flavin Jonathan Dwyer
Charity registered number	20009021	Safeguarding Committee	Noel Flavin, Chair Elaine Houlihan Sarah Kelly
Company secretary	Caroline O'Keeffe	Strategy Committee	Thomas Duffy, Chair Caroline O'Keeffe Jonathan Dwyer Luna Orofiamma Maria Kenny
Chief executive officer	Michael Curran	Finance & Audit Committee	William Buckley, Chair Thomas Duffy Caroline O'Keeffe John Keane Paul Hurley
Independent auditor	RBK Business Advisers Chartered Accountants and Statutory Audit Firm Termini 3 Arkle Road Sandyford Dublin		

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report together with the audited financial statements of the Charity for the year ended 31 December 2022.

This set of financial statements prepared by the Company 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 "SORP" effective 1 January 2019.

Reference and Administrative Details
The organisation is a charitable company with a registered office at Irish Farm Centre, Bluebell, Dublin 12. The Charity operates under the name Macra Na Feirme Iontaobaithe Cuideachta Faoi Theorainn Ráthaíochta. The registered number of the Company is 19920.

The Charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, CHY number 5725 and is registered with the Charities Regulatory Authority (Charity number 20009021).

Objectives and activities a. Principal Activities

Who we are
Macra na Feirme is the representative organisation for Ireland's young farmers and rural young people aged between 17 and 40 years old. The organisation is a registered charity that represents and supports the growth and personal development of its members through six thematic areas of activity – Agriculture, Public Speaking, Sports, Travel, Performing Arts and Community.

What we do
We represent the views of over 11,000 members in over 130 clubs all over Ireland. Macra na Feirme clubs are organised into 31 county/regional executives covering the twenty-six counties of Ireland with Cork divided into five regions and Tipperary into two regions. We provide a comprehensive range of advice, information and training programmes for young farmers and young people primarily based in rural communities through our Macra na Feirme Skillnet Programme. Additionally, we undertake advocacy with policy makers, legislators and funders on behalf of our membership to secure an appropriate political, legal and operational environment for young farmers in Ireland and Europe. We are well respected and very active advocates on behalf of young farmers with European policy makers in our own right and through our membership of CEJA, the

European Council of Young Farmers. We are equally respected and active in Rural Youth Europe, the body working with rural youth around Europe. In 2022, we hosted the Rural Youth Europe Autumn Seminar which has now been deferred due to the pandemic.

Our Vision & Mission Vision Statement

Our vision is for rural young people to be leaders, change-makers and champions on issues which matter to them shaping our communities to be vibrant, resilient and attractive places for life, and work offering a future of opportunity.

Mission Statement

Our mission is to empower our members by offering new opportunities and experiences for development, connection and adventure to encourage them to be the person they want to be so they can learn, grow and flourish.

Core Values

Members First: As a member-led organisation, we work to meet the needs and ambitions of our members first and foremost.

Friendship and Craic: Social connection, laughter and club camaraderie are at the heart of who we are and what we do.

Inclusivity: Macra is a place of belonging where everyone is welcome, equally valued and treated with respect.

Collaboration and community: Our members, staff and volunteers together are Team Macra building positive stakeholder partnerships to benefit young people and our communities.

Courage for change: We will pioneer new ways forward for our organisation and campaign boldly on what matters to our members, young people and rural communities.

Volunteerism: We nurture, reward and celebrate our Macra volunteers enabling them to gain and grow in skills and confidence

b. Achievements and Performance

The strategy commits us to eleven critical impact goals:

Goal 1- Membership Development

To increase active membership throughout the country, including in those areas where the membership has been low historically and outreaching to connect with harder to reach target groups.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Goal 2- Club Development

To support all of our clubs throughout Ireland to create a welcoming and safe space for all and strengthen the support we provide to clubs to develop and grow.

Goal 3- Member Activities Development

Engage with our membership to develop relevant activities that reflect the interests of our members and support their well-being, social connection and personal development.

Goal 4- Policy and Advocacy

To generate an enhanced profile amongst decision-makers so that Macra is seen as a respected and 'go-to' body on issues for rural youth and advocate definitively on behalf of our members and their wider communities live so that rural sustainability becomes a reality for all.

Goal 5- Organisational Culture and Development

To create an organisational structure in which the role of each of its parts is clear to all and fit for purpose and in which communication between all its parts is regular, clear and consistent.

Where we work

Macra na Feirme has approximately 140 clubs spread across the 26 counties of the Republic of Ireland. Those clubs support a wider base of communities as many clubs cross several traditional parish boundaries.

c. Summary of Activities and Achievements in 2022 Funding

One of the key objectives of our strategic goal on funding is to diversify the sources of funding the organisation has. To that end in 2022, and in light of the pandemic, Macra na Feirme maintained the number of financial supporters or grants as in previous years. We are grateful to our state and corporate partners for their continued support of the organisation.

Skillnet

The network exceeded KPI's in 2022 after changing some of the programs offered to match the changed demand.

Membership Activity

The aim of our membership activity is to increase membership across the country especially in areas of low participation levels or specific target groups.

Macra na Feirme members and Macra Clubs are the heart of the organisation. They are our lifeblood. Clubs, the variety of activities, and competition participation in clubs often vary depending on the local community and existing members. Clubs, through the elected club officers and club structures, facilitate the participation of members in club decision making, governance and the day-to-day running of the clubs

activities.

Here are some examples of highlights during 2022:

- 2022 saw a return to the hosting of events in person after a break of two years as a result of the pandemic, all of our signature events were hosted in 2022, Namely:
 - National Conference
 - Miss Macra
 - Mr P
 - North West King and Queen
 - Queen of the land
- 2022 saw a return to Macra representation at festivals, we were back at the National Ploughing Championships in Ratheniska in September. At the Championship, we launched our updated branding. This was launched by member MEP Maria Walsh to a large assembled crowd of friends and supporters.
- Macra na Feirme's Make the Moove pilot initiative, pioneered by members in North Tipperary continues to go from strength to strength. In 2022, it received significant funding from the FBD trust as well as additional funding sourced through members sponsorship efforts.
- Make the Moove delivered a program that was tailored to the specific training needs of students in Agricultural Colleges in Nov and December, this pilot program was funded by Mental Health Ireland and was delivered to 161 students.
- With the Pandemic all but over, 2022 saw a return to competitions being held in person, during the pandemic, our competitions committee kept the show on the road through perseverance and ingenuity in adapting competitions, thankfully we have now returned.
- Macra hosted the Rural Youth Autumn seminar in An Grianan, Termonfeikin Co Louth. This seminar was well attended by both Macra members and participants from throughout Europe, it was entitled "Rural Out Loud"
- November 2022 saw the launch of the Macra Health Booklet, this booklet was put together Rural Youth in conjunction with Macra's Agricultural Affairs and competition committee.
- Macra appeared before the Joint Oireachtas Committee on Agriculture on seven different occasions in 2022.
- Work commenced on a new Strategic plan to be adopted in 2023

The Authentic Voice for rural youth

Macra na Feirme continues to enhance the organisation's profile amongst the general public and policy makers to ensure that the organisation is recognised as the authentic voice of rural youth and young farmers, making the organisation attractive to new members.

As required under the Regulations of Lobbying Act 2015, Macra na Feirme records all lobbying activities and communications it engages in with Designated Public

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Officials (DPOs). It has made the returns and submissions required by the Act. During 2022, Macra na Feirme submitted a total of 135 lobbying returns to the Lobby Registrar, an increase from the 118 returns in 2021. Those lobbying returns focussed on issues across ten government departments mainly:

In 2022, Macra was the third largest lobbying organisation in the State.

1. Agriculture, Food & the Marine
2. Foreign Affairs & Trade,
3. Communications, Climate Action & Environment
4. Finance
5. Children & Youth Affairs
6. Public Expenditure and Reform
7. Community & Rural Development
8. Health
9. An Taoiseach
10. Justice & Equality

d. Going Concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Achievements and performance

a. Principal Risks and Uncertainties

The major risks identified in 2022 are listed in order of significance:

Internal Control and Risk Management

Macra na Feirme operates in a wide variety of environments. As an organisation we are committed to having robust and effective systems and controls in place in order to ensure that assets are safeguarded and applied only for the purposes intended.

We seek to achieve this by recruiting qualified and experienced staff, providing them with specialised training and by giving them effective support in carrying out their work. Clear policies, procedures and guidelines are in place. The Finance & Audit Committee review the financial policies and procedures manual annually and ensure that it remains fit for purpose and up to date. The committee also regular reviews and monitors the risk register and reports its findings to the board.

Our systems provide a high degree of assurance that resources are properly applied. That said, no system provides absolute guarantees. For these reasons we have strong

Compliance, Risk Assessment and Protected Disclosures policies and systems in place. All areas of Compliance are reported on a by-exception basis at each Board meeting where Compliance is a standing Agenda item. The organisation has a very comprehensive risk register which is regularly reviewed and updated as risks arise or change. In 2022 no instances of actual or attempted fraud was discovered.

Macra na Feirme's risk register identifies and ranks significant organisational risks. It also considers how these risks are to be mitigated, managed, reported on and monitored. Each risk is scored before mitigation and post- mitigation. During 2022, the Board placed an emphasis on risk management, a formal Risk Management Policy was continually updated during 2022. The purpose of the review is to ensure that the organisation is not being exposed on an ongoing basis to an unacceptable level of preventable risk.

Funding

The organisation is affected by public policy and in line with the strategic plan goals has sought to diversify income sources to reduce exposure to any single funding stream.

Changing nature of corporate sponsorship relationships, and potential reduction or loss of key sponsors was identified as a significant risk. Macra na Feirme has strong relationships across many sectors and provides investment returns on sponsorships received which are independently verified which make it attractive to potential new sponsors.

Macra na Feirme has in place strong financial controls, monitoring and budgetary procedures to ensure that all funds are expended correctly and in line with agreements with funders.

Compliance

Compliance and meeting the ever growing and widening obligations has become more demanding than ever before. Macra na Feirme addresses this risk by ensuring Compliance is a standard board agenda item. We ensure that our professional staff have access to ongoing staff training in areas of child protection, policies and procedures.

b. Financial Review

During the year, Macra na Feirme generated a surplus of €48,357 (2021: Deficit €15,329). Total income for the year was €2,779,729 (2021: €2,650,878). The restricted income received by the Charity relates to grants, corporate sponsorships and donations from members. The Charity received the majority of its income in 2022 from membership fees and Department of Children and Youth grants. The grants from the Department of Children and Youth were €523,631 (2021: €508,380). Income is analysed

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

as restricted and unrestricted in accordance with the terms of the donor funding.

The resources expended are classified under the heading of cost of raising funds, charitable activities and governance costs. Resources expended amounted to €2,727,629 in 2022 (2021: €2,666,207). The main expenditure relates to staff costs and charitable activities.

Structure, governance and management

a. Constitution

Macra na Feirme is a company limited by guarantee. It promotes and fosters agriculture and rural development in all its clubs by assisting the personal development of young farmers and rural youth, by promoting social and cultural education, through provision of opportunity for learning the skills and theory of farming; by widening the interests of rural youth by increasing their store of general knowledge; and by encouraging leadership in preparation for responsible roles in farming and community associations in later life.

Macra na Feirme is a registered charity with the Irish Charities Regulator. The Macra na Feirme Board of Directors is committed to maintaining high standards of corporate governance. During 2022, the organisation continued to embrace the requirements of the Governance Code for Charitable organisations as drafted by the Charities Regulator and achieved continued compliance with the Code. A full compliance record is available for review from the Chief Executive.

There are 13 members of the Macra na Feirme Board of Directors. Ten non-executive Directors are elected by the members of the organisation while three independent non-executive directors are recruited through Boardmatch, appointed with specific skills and expertise. These elected Directors consist of the President and 3 regional Vice-Presidents of the organisation elected through ballot of the clubs along with the former President of the previous 2-year term, the National Treasurer and National Secretary who are elected by the National Council of Macra along with three additional directors at the organisation's National AGM. Together, they are from a diverse range of backgrounds and bring a broad range of knowledge, skills and attributes to the Board. All Board members receive induction training shortly after appointment to familiarise themselves with their statutory responsibility, their role as Board members, the governance frameworks, Macra na Feirme's risk environment, Macra na Feirme's range of youth work services, policy formation and advocacy.

There are clear distinctions between the roles of the Board of Directors and the Chief Executive Officer, to whom the day-to-day management is delegated. Matters such as policy,

strategic planning and budgets are drafted by the Senior Management Team for consideration and approval by the Board who then monitor the implementation of these plans. The members of the Board, cannot, under the governing documents, receive remuneration for services to Macra na Feirme and may only be reimbursed for incidental expenses claimed.

There are five Board Committees:

Finance & Audit: which monitors the organisation's financial results and policies; the control and risk management systems.

HR & Remuneration: which monitors the HR policies and procedures and oversees pay and rewards policies across the organisation.

Governance and Nominations Committee: which monitors the governance arrangements of Macra na Feirme, compliance with the Governance Code and monitors the nomination process for independent directors.

Safeguarding Committee: which monitors the safeguarding and child protection arrangements of Macra na Feirme.

Strategy Committee: which monitors the organisation's implementation of the Strategic plan.

The membership of all these Committees include members of the Board and external volunteers who provide their expertise in specific areas to aid Macra na Feirme. The Board and management want to specifically thank the external volunteers who give so freely of their expertise and time to support the organisation in these specific areas.

The Board met 11 times during the course of the year. May 2022 was the end of the term of office of the Chairperson, Andrew Doyle. A new Chairperson, Caroline O'Keefe was elected at the 2022 AGM. The attendance below indicates the number of meetings attended out of the number of meetings eligible to attend.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

Name	Attendance	Length of Service	Profile Summary
John Keane	9/11	3.5 years	National President of Macra na Feirme. Dairy Farmer.
Thomas Duffy	10/11	5 years	Immediate Past President of Macra na Feirme. Dairy Farmer
Caroline O'Keefe	11/11	2 years	National secretary until May 2022, then National Chair, Avondhu NCR, Technical Agricultural Officer
Elaine Houlihan	11/11	2 Years	Munster Vice President, Physiotherapist
Claire Gough	9/11	3.5 Years	Leinster Vice President, Executive Officer
Luna Orofiamma	10/11	2 Years	North West Vice President, Lecturer
David Fitzgerald	8/11	3 Years	Independent Director
Donie Willey (Resigned May 2022)	3/4	1 Year	Independent Director
Noel Flavin	9/11	3 Years	Independent Director
Maria Kenny (Appointed Oct 2022)	4/4	0 Years	Independent Director
Sarah Kelly (Appointed May 2022)	6/7	1 Year	Offally NCR, Teacher
William Buckley (Appointed May 2022)	6/7	1 Year	National Treasurer, Muskerry NCR, Engineer
Jonathan Dwyer (Appointed May 2022)	7/7	1 Year	North Tipperary NCR, Dairy farmer
Patrick Jordan	11/11	2 Years	National Secretary, Carlow NCR, Charity Worker
Bill Gleeson (Resigned May 12)	3/4	2 Years	National Treasure until May 2022, Dairy Farmer
Amanda Monahan (Resigned May 12)	4/4	2 Years	Cavan Macra na Feirme NCR, Farmer
Andrew Doyle (Resigned May 12)	4/4	2 Years	National Chair until May 2022, Farm Manager

The Board met 11 times during the course of the year. May 2022 was the end of the term of office of the Chairperson, Andrew Doyle. A new Chairperson, Caroline O'Keefe was elected at the 2022 AGM. The attendance below indicates the number of meetings attended out of the number of meetings eligible to attend.

The majority of Board members had additional responsibilities in relation to Board Committees. These met during the year as follows:

Board Sub-Committee	Number of meetings during 2022
Finance & Audit Committee	10
HR & Remunerations Committee	2
Governance & Nominations	6
Safeguarding	3
Strategy	6
Skillnet Steering Group	7

b. Staff and Volunteers

Macra na Feirme is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status and sexual orientation.

Members and volunteers play a vital role in the provision of services and activities. Young people in Macra na Feirme benefitted greatly from the guidance, support and assistance of countless of volunteers who gave their time, expertise, commitment and energy as club officers or county officers. Without this input, the activities of the organisation would be greatly diminished.

Macra na Feirme also acknowledges with gratitude the work of its staff and volunteers during 2022. The highlights and major achievements during the year are due to hard work, dedication, commitment and belief of these people.

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

c. Our Objectives as Stated in our Governing Documents

In 2017, Macra na Feirme approved a new constitution for the company, it states that the main objectives are "to promote and foster agriculture and rural development in all its branches by doing all such things as are or may be incidental and conducive to the attainment of that object and, in particular, by:

- a) Assisting the personal development of young farmers & rural youth
- b) Promoting social and cultural education among young farmers and rural young people
- c) Providing opportunity for learning the skills and theory of farming
- d) Widening the interests of rural youth by increasing their store of general knowledge
- e) Encouraging leadership in preparation for responsible roles in farming and community associations.
- f) Maintaining a non-party-political and non-sectarian viewpoint. No action which would favour one political party or one religious denomination over any other shall be undertaken by any member on behalf of or in the name of the organisation.

The main objectives are supported by subsidiary objectives "to provide learning experiences and personal development opportunities for its members, rural youth, volunteers and others through involvement in its programmes, activities and events; to foster the development by its members, rural youth, volunteers and others of essential knowledge, attitudes and skills necessary for effective living, especially in areas such as

- a) Agriculture
- b) Community development
- c) Public speaking, travel, performing-arts, sporting and recreational activity,
- d) Democratic, civic and social activity
- e) To involve as members, rural youth, volunteers and others in facilitating the development of themselves, of others and of their communities.

Plans for future periods

Macra na Feirme will finalise its Strategic Plan for 2023 – 2027 as outlined above and commence implementation of same.

Aside from the strategy, the primary focus for 2023 is to ensure that we maintain the numbers of young people involved in Macra na Feirme clubs around the country and the number of staff and volunteers engaged with Macra na Feirme.

In the year ahead, the development of our volunteer leaders, at both club and county level, will be prioritised to recognise their specific 'extra mile effort'. This will be encompassed in the provision of high-quality personal and professional learning initiatives based on best-in-class practices in the charity sector.

We will also continue to invest in growing our staff human capital in areas of relevance, connection and value to our members, working wherever possible to grow and develop our organisation from within based on sound succession and knowledge management principles.

We will also embed the new delivery plan, from the new organisation strategy, ensuring freshness and diligence of effort and application across all areas of our member proposition especially where it adds value based on the needs of individuals and groups whether it be young farmers, or other members residing in a rural, village or town setting.

For the first time we will formally organise and bring to fruition a 'patron membership' for members who have passed our normal age thresholds, this will draw on their considerable resources and value to Macra and be recognised in our communications and events including specific tailored engagement.

Macra na Feirme will continue to seek out alternative sources of funding to diversify our base of funding, including growing the number of project specific applications made to various European Union sources of financing. Sourcing new corporate sponsors for key activities remains a priority of the management team during 2023. The organisation will continue to embed its new rebranding strategy and guidelines across the organisation.

We will continue to ensure that we are fully compliant with all regulation, compliance and governance requirements.

The Macra na Feirme Board recognise the need to develop an evidence-based approach for our engagement model with young people, and the change theory that underpins that model. This has already been acknowledged in the National Quality Standards Framework continuous improvement plans in 2020. During 2023, the Board will ensure that we develop a change model and evidence base to support our programme of activities with young people and to ensure that we are achieving the very best outcomes in all areas of our youth work.

Macra na Feirme will continue to campaign and advocate for appropriate schemes, supports and funding for young farmers to meet the challenges of sustaining farmer income, generational renewal, climate action and CAP reform. We

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

will always advocate for a strong and vibrant rural Ireland where every young person, farmer and non-farmer, has access to services in mental health, transport and broadband infrastructure and for appropriate funding for youth services.

Events after the Balance Sheet date

There have been no events affecting the organisation since the year end.

Political donations

There was no political donations made by the Company in the current year.

Accounting records

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the act, a full-time management accountant is employed. The accounting records of the company are kept at the registered office and principal place of business at Irish Farm Centre, Bluebell, Dublin 12.

Disclosure of information to auditors

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- So far as that Director is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- That Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Independent Auditor

In accordance with Section 383 (2) of the Companies Act 2014, the independent auditor, RBK Business Advisers and Statutory Audit Firm, has expressed a willingness to continue in office.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



John Keane
Director



Caroline O'Keefe
Director

Date: 20 April 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with 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 accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

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 Charity as to the financial year end 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 judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for ensuring that the Charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the

Charity, enable at any time the assets, liabilities and financial position 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Directors and signed on its behalf by:

On behalf of the board:



John Keane
Director



Caroline O'Keefe
Director

Date: 20 April 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MACRA NA FEIRME IONTAObAITHE CUIDEACHTA FAOI THEORAINN RÁTHAÍOCHTA

Opinion

We have audited the financial statements of Macra Na Feirme Iontaobaithe Cuideachta Faoi Theorainn Rátháíochta (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the assets, liabilities and financial position of the company as at 31 December 2022;
- have been properly prepared in accordance with Financial Reporting Standard 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Republic of Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Supervisory Authority ("IAASA") Ethical Standard, 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Director 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 Auditors' 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 of a material misstatement of 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.

Opinion on other matters

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- The information given in the Directors' Report is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

Based on the knowledge and understanding of the Charity 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 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MACRA NA FEIRME IONTAObAITHE CUIDEACHTA FAOI THEORAINN RÁTHAÍOCHTA (continued)

Responsibilities of Directors

As explained more fully in the Directors' responsibilities statement, the Directors (who are also the directors of the charitable company for the purposes of company law) 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 charitable 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 Auditors' 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.

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 of the effectiveness of the charitable 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 charitable 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 Auditors' 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 Auditors' report. However, future events or conditions may cause the charitable 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

This report is made solely to the Charity's Directors, 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 Charity's Directors those matters we are required to state to them in an Auditors' 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 Charity and its directors, as a body, for audit work, for this report, or for the opinions we have formed.

Michelle O'Donoghue (Senior statutory auditor)

for and on behalf of

RBK Business Advisers

Chartered Accountants and Statutory Audit Firm Termini

3 Arkle Road Sandyford Dublin

Date: 20 April 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

Name	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Income from:					
Donations and legacies	3	69,634	565,472	635,106	672,446
Charitable activities	4	1,042,184	1,075,471	2,117,655	1,952,655
Investments	5	850	-	850	373
Other trading income	6	26,118	-	26,118	25,404
Total income		1,138,786	1,640,943	2,779,729	2,650,878
Expenditure on:					
Raising funds	7	225,460	-	225,460	104,455
Charitable activities	8	911,525	1,590,644	2,502,169	2,561,752
Total expenditure		1,136,985	1,590,644	2,727,629	2,666,207
Net movement in funds before other recognised gains/(losses)		1,801	50,299	52,100	(15,329)
Other recognised gains/(losses):					
Gains on revaluation of investments		(3,743)	-	(3,743)	6,554
Net movement in funds		(1,942)	50,299	48,357	(8,775)
Reconciliation of funds:					
Total funds brought forward		873,661	86,615	870,276	879,051
Net movement in funds		(1,942)	50,299	48,357	(8,775)
Total funds carried forward		781,719	136,914	918,633	870,276

The Statement of Financial Activities includes all gains and losses recognised in the year. The notes on pages 22 to 41 form part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note		2022 €		2021 €
Fixed assets					
Intangible assets	12		23,674		31,558
Tangible assets	13		90,046		66,508
Investments	14		32,179		35,922
			145,899		133,988
Current assets					
Debtors	15	668,706		429,463	
Cash at bank and in hand	21	556,855		498,257	
		1,225,561		927,720	
Creditors: amounts falling due within one year					
	16	(452,827)		(191,432)	
Net current assets			772,734		736,288
Total net assets			918,633		870,276
Charity funds	17				
Restricted funds	17		136,914		86,615
Unrestricted funds	17		781,719		783,661
Total funds			918,633		870,276

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



John Keane
Director
Date: 20 April 2023



Caroline O'Keefe
Director

The notes on pages 22 to 41 form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Cash flows from operating activities		
Net cash used in operating activities	105,003	41,761
Cash flows from investing activities		
Purchase of tangible fixed assets	(50,148)	(44,659)
Gain on revaluation and interest	3,743	(6,554)
Net cash used in investing activities	(46,405)	(51,213)
Change in cash and cash equivalents in the year	58,598	(9,452)
Cash and cash equivalents at the beginning of the year	498,257	507,709
Cash and cash equivalents at the end of the year	556,855	498,257

The notes on pages 22 to 41 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The financial statements have been prepared by Macra Na Feirme 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 2019.

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.

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the related notes incorporating significant accounting policies constitute the individual financial statements of entity for the financial year ended 31 December 2022.

The Company is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at Irish Farm Centre, Bluebell, Dublin 12 and its company registration number is 19920.

Currency

The financial statements have been presented in Euro, which is also the functional currency of the charity.

2. Accounting policies

The significant accounting policies adopted by the charity and applied consistently are as follows:

2.1 Basis of preparation of financial statements

The financial statements of Charity have been prepared on the going concern basis, under the historical cost convention, in accordance with The Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102), the Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2014.

Going Concern

The financial statements are prepared on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

During the year the Charity generated a surplus of €73,217 (2021: deficit of €15,329). At the balance sheet date, the

organisation has a net current asset position of €797,594 (2021: €736,288) and unrestricted reserves of €718,208 (2021: €783,661).

The Directors prepare annual budgets and cash flows to assist in financial planning matters for the organisation. These revised and stress tested budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to discharge its obligations as they fall due.

2.1 Basis of preparation of financial statements (continued)

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

2.2 Income

All incoming resources are included in the Statement of Financial Activities when the charity 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:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the Charity 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 charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance and included within income from charitable activities.

Investment income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned which is usually when the risk and rewards of ownership transfers; the sale can be reliably measured and it is probable there will be future inflows of economic activity.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefits to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest received on the Charity's investments are recorded as income in the year in which they are earned under the effective interest rate method.

2.5 Borrowing

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in the Statement of Financial Activities in the period in which they are incurred.

2.6 Intangible assets and amortisation

Intangible assets costing €500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis: Computer software- 20 %

2.7 Tangible fixed assets and depreciation Cost

Tangible Fixed Assets are recorded at historical cost or deemed cost less accumulated depreciation (and impairment losses if applicable). Cost includes their purchase cost together with any incidental expense of acquisition.

Depreciation

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Fixtures and fittings	- 15% Straight line
Computer equipment	- 20% Straight line
Leasehold property	- Amortised over 7 years

The Charity's policy is to review the remaining useful economic lives and residual values of fixed assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated fixed assets are retained in the cost of the asset and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the statement of financial activities.

Impairment

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable.

Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairments are recognised in the statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

2.8 Investments

Other financial assets include investments (including listed shares) which are not investments in subsidiaries, associates or joint ventures. Investments are initially measured at fair value which usually equates to the transaction price and subsequently at fair value where investments are listed on an active market or where non listed investments can be reliably measured. Movements in fair value are measured in the statement of financial activities.

When fair value cannot be measured reliably or can no longer be measured reliably, investments are measured at cost less impairment.

2.9 Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

2.10 Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less. Cash and cash equivalents are initially measured at transaction price and subsequently measured at amortised cost.

2.11 Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.12 Taxation

Macra Na Feirme is exempt from taxation due to its charitable status in Ireland (Revenue Commissioners Registration No. CHY5725).

2.13 Employee benefits

The Charity provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined contribution pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Defined contribution pension plans

The Charity operates a defined contribution plan. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

2.14 Provisions

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

2.15 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

2.16 Fund accounting

Restricted Funds

Restricted Funds represent grants, donations, sponsorships and other income received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

Unrestricted Funds

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

2.17 Critical accounting estimates and areas of judgement

The preparation of financial statements requires the Directors to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity make estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Useful Economic Life of Tangible Fixed Assets

The annual depreciation of tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Impairment of Debtors

The Directors make an assessment at the end of each financial year of whether there is objective evidence that a trade or other debtor is impaired. When assessing impairment of trade or other debtors, the Directors consider factors including the current credit rating of the debtor, the age profile of outstanding invoices, recent correspondence and trading activity and historical experience of cash collections from the debtor.

3. Income from donations and legacies

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Donations				
Rural Youth	-	(54)	(54)	(43)
Voluntary Donations	3,696	-	3,696	1,945
Grants				
Department of Agriculture, Food and Marine	-	25,000	25,000	25,000
Department of Children and Youth Affairs	-	523,631	523,631	508,380
Leargas Grant	65,938	-	65,938	18,990
Pobal Grant (DCYA)	-	16,895	16,895	123,212
Government Grant	-	-	-	(5,038)
Total 2022	69,634	565,472	635,106	672,446
Total 2021	20,935	651,511	672,446	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

4. Income from charitable activities

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Membership fees	487,174	-	487,174	532,790
Program sponsorship	100,030	-	100,030	96,452
Make the Moove	-	29,421	29,421	-
Skillnet Ireland	-	833,047	833,047	843,236
Land Mobility	-	213,023	213,023	187,973
Annual conference	21,340	-	21,340	-
Course fees	-	-	-	12,929
Milk levies	433,640	-	433,640	279,275
Total 2022	1,042,184	1,075,491	2,117,675	1,952,655
<i>Total 2021</i>	<i>921,446</i>	<i>1,031,209</i>	<i>1,952,655</i>	

5. Investment income

	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Investment income	850	850	373
	373	373	

6. Other trading income

	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Competition fees	6,808	6,808	4,398
Club levy	-	-	(5,500)
Club of the year	10,000	10,000	-
National council levies	(1,912)	(1,912)	6,975
Bad debt provision write back	-	-	6,251
Sundry	11,042	11,042	10,881
Anniversary income	180	180	2,399
Total 2022	26,118	26,118	25,404
<i>Total 2021</i>	<i>25,404</i>	<i>25,404</i>	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

7. Costs of Raising Funds

	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Programme competition costs	97,129	97,129	48,832
Public relations	70,649	70,649	44,911
Annual conference	23,978	23,978	1,100
Fundraising expenses	756	756	9,612
Make the Moove	28,666	28,666	-
Community Enterprise Grant	4,282	4,282	-
Total 2022	225,460	225,460	104,455
<i>Total 2021</i>	<i>104,455</i>	<i>104,455</i>	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

8. Charitable activities

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Wages and salaries	184,844	668,010	852,854	979,181
Other payroll related costs	-	83,881	83,881	-
Grant and subscription	4,633	-	4,633	1,569
ER insurance costs	9,213	-	9,213	7,304
Anniversary costs	-	-	-	4,533
CEJA	10,331	-	10,331	9,057
Leadership activities	10,335	-	10,335	9,566
Leargas expenditure	-	2,519	2,519	-
Land Mobility Program	-	204,275	204,275	189,041
Postage and stationary	7,763	-	7,763	16,802
National council executive	72,537	-	72,537	5,313
COVID-19 costs	-	-	-	64,300
Staff training	12,360	-	12,360	15,495
Advertising & recruitment	10,432	-	10,432	17,289
Rent and rates	64,573	-	64,573	52,278
Insurance	100,105	-	100,105	103,374
Telephone	17,919	-	17,919	20,451
Computer costs	89,790	-	89,790	54,433
Travel and subsistence	81,402	-	81,402	51,525
Legal and professional	68,938	-	68,938	95,860
Bank and lease charges	11,887	-	11,887	7,089
Doubtful debts	(5,184)	-	(5,184)	-
Sundry expenses	115,927	-	115,927	66,790
Skillnet Ireland	-	631,959	631,959	730,691
Auditors remuneration	9,225	-	9,225	16,364
Depreciation	26,611	-	26,611	35,559
Amortisation	7,884	-	7,884	7,884
Total 2022	911,525	1,590,644	2,502,169	2,561,748
Total 2021	937,021	1,624,727	2,561,748	

9. Auditors' remuneration

	2020 €	2019 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	9,700	7,749
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	450	8,615

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

10. Staff costs

	2022 €	2021 €
Wages and salaries and restructuring costs	1,019,391	1,010,654
Social security costs	56,446	100,233
Contribution to defined contribution pension schemes	6,036	31,466
	1,081,873	1,142,353

The wages and salaries cost above includes 4 employees (2021: 4 employees) related to the Land Mobility Programme. The salary cost for these employees is included within the Land Mobility expenditure in Note 8 and not in the wages and salaries cost.

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Policy, Advocacy & Membership	13	12
Skillnet, Finance & Administration	7	7
Land Mobility	4	4
Communication & Events	2	1
	26	24

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2022 No.	2021 No.
In the band €60,001 - €70,000	1	1
In the band €70,001 - €80,000	2	1
In the band €80,001 - €90,000	1	1
	4	3

11. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2021 - €NIL).

During the year ended 31 December 2022, no Director expenses have been incurred (2021 - €NIL).

12. Intangible assets

	Computer software €
Cost	
At 1 January 2022	39,442
At 31 December 2022	39,442
Amortisation	
At 1 January 2022	7,884
Charge for the year	7,884
At 31 December 2022	15,768
Net book value	
At 31 December 2022	23,674
At 31 December 2021	31,558

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

13. Tangible fixed assets

	Fixtures and fittings €	Computer equipment €	Leasehold property €	Total €
Cost or valuation				
At 1 January 2022	32,060	110,414	22,620	165,094
Additions	2,168	20,173	27,807	50,148
At 31 December 2022	34,228	130,587	50,427	215,242
At 1 January 2022	20,526	63,953	14,107	98,586
Charge for the year	4,600	15,350	6,661	26,611
At 31 December 2022	25,126	79,303	20,768	125,197
Net book value				
At 31 December 2022	9,102	51,284	29,659	90,045
At 31 December 2021	11,534	46,461	8,513	66,508

14. Fixed asset investments

	Listed investments €	Unlisted investments €	Total €
Cost or valuation			
At 1 January 2022	26,271	9,651	35,922
Revaluations	(3,743)	-	(3,743)
At 31 December 2022	22,528	9,651	32,179
Net book value			
At 31 December 2022	22,528	9,651	32,179
At 31 December 2021	26,271	9,651	35,922

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

15. Debtors

	2022 €	2021 €
Trade debtors	193,953	79,786
Other debtors	261,613	142,423
Prepayments	52,960	93,278
Accrued income	160,180	113,976
	668,706	429,463

16. Creditors: Amounts falling due within one year

	2022 €	2021 €
Trade creditors	62,934	28,240
Other taxation and social security	58,433	28,557
Other creditors	39,156	5,812
Accruals	256,846	123,815
Deferred income	35,458	5,008
	452,827	191,432

17. Statement of funds

Statement of funds current year	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2022 €
Unrestricted funds					
General funds	783,661	1,138,786	(1,136,985)	(3,743)	781,719
Restricted funds					
Restricted funds	86,615	1,640,943	(1,590,644)	-	136,914
Total of funds	870,276	2,779,729	(2,727,629)	(3,743)	918,633

Statement of funds prior year	Balance at 1 January 2021 €	Income €	Expenditure €	Transfers in/out €	Gains/(Losses) €	Balance at 31 December 2021 €
Unrestricted funds						
General funds	861,974	949,168	(1,041,480)	7,445	6,554	783,661
Restricted funds						
Restricted funds	17,077	1,701,710	(1,624,727)	(7,445)	-	86,615
Total of funds	879,051	2,650,878	(2,666,207)	-	6,554	870,276

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

18. Summary of funds

Summary of funds current year	Balance at 1 January 2022 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2022 €
General funds	783,661	1,138,786	(1,136,985)	(3,743)	781,719
Restricted funds	86,615	1,640,943	(1,590,644)	-	136,914
	870,276	2,779,729	(2,727,629)	(3,743)	918,633

Summary of funds - prior year	Balance at 1 January 2021 €	Income €	Expenditure €	Transfers in/out €	Gains/(Losses) €	Balance at 31 December 2021 €
General funds	861,974	949,168	(1,041,480)	7,445	6,554	783,661
Restricted funds	17,077	1,701,710	(1,624,727)	(7,445)	-	86,615
	879,051	2,650,878	(2,666,207)	-	6,554	870,276

19. Analysis of net assets between funds

Analysis of net assets between funds - current year	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	90,046	-	90,046
Intangible fixed assets	23,674	-	23,674
Fixed asset investments	32,179	-	32,179
Current assets	1,088,647	136,914	1,225,561
Creditors due within one year	(452,827)	-	(452,827)
Total	781,719	136,914	918,633

Analysis of net assets between funds prior year	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	66,508	-	66,508
Intangible fixed assets	31,558	-	31,558
Fixed asset investments	35,922	-	35,922
Current assets	841,105	86,615	927,720
Creditors due within one year	(191,432)	-	(191,432)
Total	783,661	86,615	870,276

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 €	2021 €
Net income/expenditure for the year (as per Statement of Financial Activities)	52,100	(15,329)
Adjustments for:		
Depreciation charges	26,611	35,549
Amortisation charges	7,884	7,884
Gains/(losses) on investments	(3,743)	6,554
Decrease/(Increase) in debtors	233,826	84,533
(Decrease)/increase in creditors	(211,675)	(77,430)
Net cash provided by operating activities	105,003	41,761

21. Analysis of cash and cash equivalents

	2022 €	2021 €
Cash in hand	556,855	498,257
Total cash and cash equivalents	556,855	498,257

22. Analysis of Net Debt

	At 1 January 2022 €	Cash flows €	At 31 December 2022 €
Cash at bank and in hand	498,257	58,598	556,855
	498,257	58,598	556,855

23. Contingent liabilities

There were no contingent liabilities at 31 December 2022.

24. Capital commitments

There were no capital commitments at 31 December 2022.

25. Operating lease commitments

The Charity had no commitments under non-cancellable operating leases at 31 December 2022.

26. Related party transactions

As at 31 December there was an amount of €261,613 (2021: €142,423) is owing to Macra Na Feirme Iontaobaithe Cuideachta Faoi Theorainn Rathaiochta from its subsidiary Macra Land Mobility Services Designated Activity Company at the year end.

27. Post balance sheet events

There were no events affecting the Charity post year end.

28. Controlling party

The Charity is controlled by the Board of Directors acting in concert.

29. Approval of financial statements

The Directors approved the financial statements on 20/04/23

Macra na Feirme

Macra na Feirme, Irish Farm Centre, Bluebell,
Dublin 12 Telephone: 01 426 8900