

**DEFENCE FORCES CANTEEN BOARD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

## **Defence Forces Canteen Board**

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**Defence Forces Canteen Board**

<b>BANKERS TO THE BOARD</b>	Allied Irish Bank, Cabra, Dublin 7.
<b>SOLICITORS TO THE BOARD</b>	B.P. McCormack & Son, Solicitors, 3 Burgh Quay, Dublin 2.
<b>AUDITOR TO THE BOARD</b>	The Comptroller and Auditor General, 3A Mayor Street Upper, Dublin 1.

**Defence Forces Canteen Board**  
**Board Report for the year ended 31<sup>st</sup> December 2022**

**1. Operations 2022**

In accordance with Defence Force Regulations, the Defence Forces Canteen Board exercises supervisory financial control over a total of 45 bars and canteens in officers', NCOs' and Privates' messes. The Board makes a return of its profit, net of authorised deductions, to each mess. As at 31<sup>st</sup> December 2021 all mess bars are included in the centralised scheme. The Board operates in accordance with DFR Q11. All non-routine matters are reserved for decision by the Board and these include insurance and Irish Musical Rights Organisation (IMRO) deductions. The Board adheres to the relevant aspects of the Public Spending Code. The Board also adheres to the relevant procurement policy procedures along with the development and implementation of the Corporate Procurement Plan.

**2. Trading Profit**

Sales for the year at €996,303 (€277,384 in 2021) were up 259%. The gross profit as a percentage of sales was 29.4% (27.5% in 2021). This was considered acceptable.

**3. Net Operating Position**

Salaries, wages and travelling expenses were €74,993 (€62,115 in 2021). Total administration expenses were €86,896 (€72,321 in 2021). There was a net surplus of €18,796 (€7,460 in 2021). The profit due to the messes for the year was €217,095 (€56,395 in 2021) before the deduction of certain expenses and after the contribution to Head Office expenses (see note 3 to the financial statements). A balance of profits for 2019 and 2020 are withheld due to reduced cash flow.

**4. Financing of the Board**

Commencing in 2014, the financing of Head Office costs of the Board is provided out of an authorised deduction from the profits of the messes and the Board's reserves. In 2022 due to the restricted trading, the Board applied for and received a grant towards Head Office wages costs in the amount of €30,000 (€60,000 in 2021) from the Department of Defence. €75,694 is deducted from the profits of the messes as a contribution to the Board's Head Office costs for 2022 (€19,677 in 2021). At 31<sup>st</sup> December 2022, the Board's reserves were €75,764 (€56,968 at the end of 2021) and the Board had net current assets of €75,764 (€56,968 at the end of 2021).

**5. Capital Expenditure**

During the year no capital expenditure was incurred. Equipment purchased on behalf of messes was financed from mess resources or deducted from mess profits.

**6. European Communities (Late Payment in Commercial Transactions) Regulations 2012**

It is the policy of the Board to have written contracts with its regular suppliers and all invoices with such suppliers are paid in accordance with contract. Where there are no written contracts with a supplier, invoices are paid within 30 days in accordance with the prescribed payment date as laid down in the legislation. Specific procedures are in place that enable the Board to track all invoices and ensure that payments are made before the due date. There were no late payments during 2022 and accordingly no interest was paid in the year.

**7. Outlook for 2023**

The costs of the Head Office of the Board in 2023 will be deducted from the contribution from the profits of the messes as approved at the August 2022 meeting of the Board and/or the Board's reserves. An application for Grant in aid from the Department of Defence has been made which if received will be set off against Head Office costs and enable the full repayment of outstanding profits to the messes.

  
A. Ó Murchú  
Major General  
Chairperson, DFCB

  
J. Fitzgerald  
Commandant  
General Manager, DFCB

**Date** 24th May 2023



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas Defence Forces Canteen Board

### Opinion on the financial statements

I have audited the financial statements of the Defence Forces Canteen Board for the year ended 31 December 2022 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Defence Forces Canteen Board at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Defence Forces Canteen Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Report on information other than the financial statements, and on other matters

The Defence Forces Canteen Board has presented certain other information together with the financial statements. This comprises the Board report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Mary Henry**  
For and on behalf of the  
Comptroller and Auditor General

6 June 2023

## Appendix to the report

### Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under paragraph 45 of the Defence Forces Regulation Q.11
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the Defence Forces Canteen Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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 the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I 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 my 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.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Defence Forces Canteen Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Defence Forces Canteen Board to cease to continue as a going concern.
- I 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.

I 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 I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

## **Defence Forces Canteen Board Governance Statement and Board Members' Report**

### **Governance**

The Board of the Defence Forces Canteen Board (DFCB) was established under the Defence Forces Regulation (DFR) Q11. The functions of the Board are set out in paragraph 36 of this regulation. The Board is accountable to the Minister for Defence and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of DFCB are the responsibility of the General Manager, GM, and the senior management team. The GM and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The GM acts as a direct liaison between the Board and management of DFCB.

### **Board Responsibilities**

The work and responsibilities of the Board are set out in DFR Q11 which also contains the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

Paragraph 45 of DFR Q11 requires the Board of DFCB to keep, in such form as may be approved by the Minister for Defence with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of public money received and expended by it.

In preparing these financial statements, the Board of DFCB is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with paragraph 45 of DFR Q11.

The Board is responsible for approving the annual plan and budget. An evaluation of the performance of DFCB by reference to the annual plan and budget was carried out on 23<sup>rd</sup> February 2022.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of DFCB give a true and fair view of the financial performance and the financial position of DFCB at 31 December 2022.



**Defence Forces Canteen Board  
Governance Statement and Board Members' Report (cont)**

**Board Structure**

The Board consists of a Chairperson, and up to six ordinary members, all of whom are appointed by the Chief of Staff in consultation with the Minister for Defence. The members of the Board meet on a quarterly basis or more frequently if required.

The following are the details of the appointment period for current members:-

**CHAIRPERSON**

15.10.21 – 31.12.22	Maj Gen A. Ó Murchú,	DFHQ, Newbridge, Co. Kildare.
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**GENERAL MANAGER**

07.06.16 – 31.12.22	Comdt J. Fitzgerald,	DFCB, McKee Barracks, Dublin 7.
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**SECRETARY**

15.11.21 – 31.12.22	Comdt P. Carroll,	DFHQ, Newbridge, Co. Kildare.
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**BOARD MEMBERS**

26.08.20 – 31.12.22	Col R. O'Lehan,	HQ 1 Bde, Collins Barracks, Cork.
03.12.21 – 31.12.22	Col D. Cowhig,	HQ DFTC, Curragh, Co Kildare.
08.12.20 – 31.12.22	Col P. White,	HQ 2 Bde, Cathal Brugha Bks, Dublin 6.

The Board conducted an internal Board Effectiveness and Evaluation Review in 2022, which was completed in June 2022. The Board has established an Audit and Risk Committee which comprises two Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control, governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board at each Board meeting.

The members of the Audit and Risk Committee are Colonel Cowhig and White (Colonel Cowhig replaced Colonel O'Lehan). There were five meetings of the ARC in 2022. On account of the unique nature, operation and distinct financial model of the Defence Forces Canteen Board and its unique regulatory framework, the duties of an Organisation Development Committee and a Governance Committee are carried out by the Audit and Risk Committee.

Reviews of the risks associated with the downturn in trading arising from the Covid-19 pandemic were carried out. Due to the consequent reduction in cash flow it was agreed by the Board that a balance of profits due to messes would be withheld pending an improved cash flow position permitting full repayment of profits.

**Defence Forces Canteen Board  
Governance Statement and Board Members' Report (cont)**

**Schedule of Attendance, Fees and Expenses**

<b>Board Members Attendance at Board Meetings</b>	<b>2022</b>	<b>2021</b>
Major General S. Clancy (Chairperson)	N/A	4/4
Major General A.Ó Murchú (Chairperson)	6/6	1/1
Comdt J. Fitzgerald (*)	6/6	5/5
Comdt S. O'Sullivan	N/A	4/4
Comdt P. Carroll	4/6	1/1
Col R. O'Lehan	1/6	5/5
Col P. Whelan	N/A	2/2
Col D. Cowhig	4/6	1/1
Col P. White	3/6	3/5

(\*) Received travel expenses (€1,910 in 2022)

No fees or expenses were paid by the DFCB to board members of the DFCB.

**Key Personnel Changes**

During the period, three new members were appointed to the Board arising from change of postings, overseas service and retirements. There were no other changes to key personnel.

**Disclosures Required by Code of Practice for the Governance of State Bodies (2016)**

The Board is responsible for ensuring that Defence Forces Canteen Board has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.

**Employee short term benefits**

The salaries of the Board employees were all in the range €25,000 to €35,000. Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the financial statements in the payables figure in the Statement of Financial Position.

**Consultancy Costs**

The Board did not incur any consultancy costs including the cost of external advice to management in the period.

**Legal Costs and Settlements**

There were no settlements in the period. The only legal costs incurred in the period are €100 retainer costs for the legal advisor to the Board.

**Travel and Subsistence**

The financial statements (note 4) disclose the total costs incurred in relation to travel and subsistence for the period. No international travel expenses were incurred.

**Defence Forces Canteen Board  
Governance Statement and Board Members' Report (cont)**

**Hospitality Expenditure**

No expenditure was incurred in relation to hospitality in the period.

**Statement of Compliance**

The Board has adopted the Code of Practice and is in compliance with it, with one exception. The Head Office DFCB is a small organisation, has a strong system of internal control. The Board considers it more effective and appropriate to establish an Audit and Risk Committee, which comprises two Board members, than appointing an independent internal control section.

*A. Ó Murchú Maj Gen*

**A. Ó Murchú  
Major General  
Chairperson, DFCB**

*J. Fitzgerald*

**J. Fitzgerald  
Commandant  
General Manager, DFCB**

**Date 24th May 2023**

## **Defence Forces Canteen Board Statement on Internal Control**

### **Scope of Responsibility**

On behalf of the Board of the Defence Forces Canteen Board (DFCB), I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### **Purpose of the System of Internal Control**

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system provides reasonable but not absolute assurance that assets are safeguarded, transactions authorised, properly recorded and that material errors or irregularities are either prevented or detected in a timely manner. The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in DFCB for the year ended 31 December 2022 and up to the date of approval of the financial statements.

The system of internal control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- Comprehensive financial information prepared and reviewed on a monthly basis in respect of each mess and reviewed by the accounts department to ensure that the results are accurate and only profits due to each mess are returned to that mess;
- Comprehensive budgeting system in respect of administration costs with an annual budget which is reviewed and agreed by the Board;
- Bi-annual reviews by the Board of six-monthly and annual financial reports which indicate financial performance against forecast;
- Setting targets to measure financial and other performance; and
- Clearly defined capital investment control guidelines.

### **Capacity to Handle Risk**

DFCB has an Audit and Risk Committee (ARC) comprising two Board members, one of whom is the Chair.

Section 7.7, Internal Audit Unit, Code of Practice on the Governance of State Bodies provides that each State body should have a properly constituted independent internal audit unit or engage appropriate external expertise which should operate in accordance with the provisions of the Board. On account of the unique nature, operation and distinct financial model of the Defence Forces Canteen Board, the Board considers that the internal audit function is best carried out by ARC.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within DFCB's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

The ARC met on five occasions during 2022 and reported the results of its investigations to the following Board meeting. The Board is informed by and will continue to seek input from the Financial Controller and General Manager who have responsibility for the development and maintenance of an appropriate control framework. The Board will also rely upon reports and comments made by the ARC and by the external auditors in their management letter or other reports.

**Defence Forces Canteen Board**  
**Statement on Internal Control (cont)**

**Risk and Control Framework**

DFCB has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing DFCB and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems, and
- there are systems in place to safeguard the assets.

**Ongoing Monitoring and Review**

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

**Procurement**

I confirm that DFCB has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2022 DFCB complied with those procedures.

**Review of Effectiveness**

I confirm that DFCB has procedures to monitor the effectiveness of its risk management and control procedures. DFCB's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the Audit and Risk Committee and senior management within DFCB, who are responsible for the development and maintenance of the internal financial control framework, in addition to comments made by the Comptroller and Auditor General in his management letter. I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2022 on 23<sup>rd</sup> February 2023.

**Defence Forces Canteen Board  
Statement on Internal Control (cont)**

**Internal Control Issues**

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements. Whereas it is recognised that there may be potential failing in the control environment in relation to supervision in the messes, in particular to ensure lodgements are made on time, stock checks are completed by Mess Admin Officers and the required paperwork is processed correctly and forwarded to HO, however weekly and monthly checks at Head Office ensure that any weaknesses are immediately addressed.

  
A. Ó Murchú  
Major General  
Chairperson, DFCB

**Date** 24th May 2023

**Defence Forces Canteen Board**  
**Statement of Income and Expenditure and Retained Revenue Reserves**  
**for the year ended 31<sup>st</sup> December 2022**


	Note	2022	2021
		€	€
Sales		996,303	277,384
Cost of Sales	2	(703,516)	(201,208)
Gross Profit		<u>292,787</u>	<u>76,176</u>
Non-Operating Income			
Grant Department of Defence		<u>30,000</u>	<u>60,000</u>
Profit for Year		322,787	136,176
Operating Expenses	4	(86,896)	(72,321)
Profit due to Messes	3	(217,095)	(56,395)
Net Operating (Deficit)/Surplus for year		<u>18,796</u>	<u>7,460</u>
Opening Reserves		<u>56,968</u>	<u>49,508</u>
Closing Reserves		<u><u>75,764</u></u>	<u><u>56,968</u></u>

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and notes 1 to 14 form part of these financial statements.

On behalf of the Board of Defence Forces Canteen Board:

  
**A. Ó Murchú**  
**Major General**  
**Chairperson, DFCB**

  
**J. Fitzgerald**  
**Commandant**  
**General Manager, DFCB**

**Date 24th May 2023**

**Defence Forces Canteen Board**  
**Statement of Financial Position as at 31<sup>st</sup> December 2022**

	Note	2022	2022	2021	2021
<b>Property Plant and Equipment</b>		€	€	€	€
Equipment	5		-		-
<b>Current Assets</b>					
Inventory		181,018		124,312	
Receivables	6	27,921		27,196	
Cash and Cash Equivalents	7	131,958		142,464	
		<u>340,897</u>		<u>293,972</u>	
<b>Current Liabilities</b>					
Payables	8	(265,133)		(237,004)	
<b>Net Current Assets</b>		<u>75,764</u>	<u>75,764</u>	<u>56,968</u>	<u>56,968</u>
<b>Net Total Assets</b>			<u>75,764</u>		<u>56,968</u>
<b>Representing</b>					
<b>Retained Revenue Reserves</b>			<u>75,764</u>		<u>56,968</u>

The Statement of Cash Flows and notes 1 to 14 form part of these financial statements.

On behalf of the Board of Defence Forces Canteen Board:

*A. Ó Murchú Maj Gen*  
**A. Ó Murchú**  
**Major General**  
**Chairperson, DFCB**

*J. Fitzgerald*  
**J. Fitzgerald**  
**Commandant**  
**General Manager, DFCB**

**Date** 24th May 2023



**Defence Forces Canteen Board**  
**Statement of Cash Flows for the year ended 31<sup>st</sup> December 2022**

	<b>2022</b>	<b>2021</b>
<b>Net Cash flows from operating activities</b>	€	€
Net operating surplus/(Loss) for the financial year	18,797	7,460
Depreciation of property, plant and equipment		-
(Increase)/Decrease in Receivables	(725)	43,437
(Increase)/Decrease in Inventory	(56,706)	(11,019)
(Decrease)/Increase in trade Payables	28,128	10,477
<b>Net cash inflow from operating activities</b>	<u>(10,506)</u>	<u>50,355</u>
<b>Cash Flows from investing activities</b>		
Net cash from investing activities		-
Net cash used in financing activities		-
<b>Net increase in cash and cash equivalents</b>	<u>(10,506)</u>	<u>50,355</u>
Cash and cash equivalents at beginning of year	142,464	92,109
<b>Cash and cash equivalents at end of year</b>	<u>131,958</u>	<u>142,464</u>

**Defence Forces Canteen Board**  
**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

**1. Accounting Policies**

The basis of accounting and significant accounting policies adopted by the Defence Forces Canteen Board are set out below. They have all been applied consistently throughout the year and for the preceding year.

**a) General Information**

The Defence Forces Canteen Board was established under Defence Forces Regulation Q11 of 9 March 1942, as revised with a head office at McKee Barracks, Blackhorse Avenue, Dublin 7. Its function includes the provision of a total of 45 outlets for the sale of food and beverages to members of the Defence Forces and their families. The 45 outlets are Privates', Officers' and NCOs' messes comprising canteens with bars attached or bars only. The Board receives the proceeds from sales and purchases stocks for the messes. The resulting profit, net of authorised deductions, is returned to the messes as outlined in Note 3.

The Defence Forces Canteen Board's primary objectives as set out in Part 2 of the Defence Force Regulation Q11 and Part V Defence Force Regulation A13 are as follows:

- The provision, maintenance, equipment and control of canteens, restaurants and other premises for the accommodation, refreshment, recreation and entertainment of and sale of goods to members of the Defence Forces, their spouses and families, and civilians in cases permitted under these Regulations or in cases specially permitted by the Board; and
- The exercise of supervisory and financial control over bars in privates' messes.

**b) Statement of Compliance**

The financial statements of Defence Forces Canteen Board for the year ended 31 December 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

**c) Basis of Preparation**

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for the Defence with the concurrence of the Minister for Public Expenditure and Reform under Defence Force Regulation Q11. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the DFCB financial statements.

**d) Inventory**

Inventory consists of goods for resale, and is recognised in the financial statements at the lower of Cost and Net Realisable Value (NRV). Cost is calculated on a first-in-first-out (FIFO) basis and includes all purchase costs. NRV is the selling price (actual or estimated) less all necessary completion costs.

**e) Property, Plant and Equipment**

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. The property plant and equipment comprise equipment at the Board's Headquarters at McKee Barracks. Depreciation is charged on equipment held at 31 December 2022 at the rate of 20% per annum of the cost.

All unserviceable equipment is written off. Equipment purchased on behalf of messes is not included in the Statement of Financial Position. It is transferred at cost to those messes and an equivalent amount is deducted from the profits of the messes.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

**f) Receivables**

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that the Defence Forces Canteen Board will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

**g) Employee Benefits - Short-term Benefits**

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

**h) Retirement Benefits, Pensions and other post-retirement benefits**

The Board does not operate a Retirement Benefit Scheme. The General Manager is an army officer and superannuation is provided for under the Vote for Army Pensions. The Board operates a non-contributory "death in service" scheme and pays severance gratuities on retirement to its directly employed staff based on the gratuity scheme for personnel in the Public Service.

**i) Grant from the Department of Defence**

Financial support, sanctioned by DPER, under the terms of Public Financial Procedures and DPER Grants Circular 13/2014, as recommended by the Secretary General of the Department of Defence, was received by the DFCB, to offset the financial challenges which arose from the COVID pandemic, and governance remains in place to ensure compliance with the terms of receipt of this support.

	2022	2021
	€	€
<b>2. Cost of Sales</b>		
Stock at 1 <sup>st</sup> January	124,312	113,293
Purchases	760,222	212,227
Stock at 31 <sup>st</sup> December	(181,018)	(124,312)
Cost of Sales	<u>703,516</u>	<u>201,208</u>

### 3. Profit returned to Messes

In accordance with DFR A13 the mess committees, with the approval of the commanding officer of the mess, have control over the use of profits in the 45 messes (see accounting policy 1.a). The profit arising from the sale of food and beverages is returned to the individual mess. The Board pays certain expenses on behalf of the messes and this is deducted from the profits returned. In 2014, an authorised deduction from the profits of each mess towards the running costs of the Head Office commenced. The contribution in 2022 was €75,694 (€19,677 in 2021). The amount returned to messes is set out below.

	2022	2021
	€	€
Profits per accounts	292,788	76,176
Adjustments	0	(104)
Profits from sale of foods and beverages	292,788	76,072
Deduct Contribution to Head Office	(75,694)	(19,677)
Profit due to the messes	217,094	56,395
Add Discount received	9,987	2,688
Income for messes	227,081	59,083
Net total paid on behalf of messes (Equipment, Insurance IMRO, Other expenses)	(99,848)	(39,591)
Net income after deductions	127,233	19,492
Add Amount due to/by messes 2021	163,002	174,988
Payments for expenses received from messes	54,015	10,989
Paid during 2022	(221,194)	(42,462)
Net amount due/to messes	<u>123,056</u>	<u>163,007</u>

	2022	2021
	€	€
4. Administration		
Salaries and Wages	73,083	60,637
Travel Expenses – Board members	1,910	1,478
Insurance & Legal Expenses	3,536	1,037
Audit fee	7,900	7,600
Bank Interest and Charges	-	30
Leasing	69	57
Computer Expenses	179	1,332
General Expenses	219	150
	<u>86,896</u>	<u>72,321</u>

	2022	2021
<b>5. Plant Property and Equipment</b>		
Balance at 1 <sup>st</sup> January	16,306	16,306
Balance at 31 <sup>st</sup> December	<u>16,306</u>	<u>16,306</u>
<b>Cumulative Depreciation</b>		
Balance at 1 <sup>st</sup> January	(16,306)	(16,306)
Add Depreciation for year	-	-
Balance at 31 <sup>st</sup> December	<u>(16,306)</u>	<u>(16,306)</u>
Net Book value at 1 <sup>st</sup> January	-	-
Net Book value at 31 <sup>st</sup> December	-	-

Expenditure on assets to the value of €29,995 are not included in these financial statements as the assets were purchased on behalf of and transferred to the Messes. Expenditure on these assets was deducted from profits returned to the Messes.

	2022	2021
<b>6. Receivables</b>	€	€
Amounts due from messes	5,452	6,163
Prepayments and other debtors	21,377	16,940
Due from creditors	-	4,093
VAT	1,092	-
	<u>27,921</u>	<u>27,196</u>

All balances are deemed recoverable within one year.

	2022	2021
<b>7. Cash and Cash Equivalents</b>	€	€
Cash on Hand and Floats	43,329	45,457
Bank Current Account	88,629	96,793
Suspense Bank	-	214
	<u>131,958</u>	<u>142,464</u>

	2022	2021
<b>8. Payables</b>	€	€
Creditors	99,406	31,024
Amounts due to messes	128,509	169,168
VAT Payable	3,240	2,563
Accruals	33,979	34,249
	<u>265,134</u>	<u>237,004</u>

Included in Creditors are certain suppliers which are subject to Reservation of Title Clause.

## 9. Remuneration and Other Pay Costs

The average number of full-time and part-time staff employed in the year was three (as in 2021). The salary costs of the Board's General Manager is not charged to the Statement of Income and Expenditure of the Board but is met directly by the Department of Defence. The Board exercises only supervisory financial control over bars and canteens in messes. Accordingly the staffing of such messes is the responsibility of the Officer Commanding that mess.

The General Manager is employed by the Defence Forces in the rank of Commandant. He receives no additional salary for his role as General Manager of the Defence Forces Canteen Board.

#### **10. Board Members' Interests**

The Board adopted procedures in accordance with Code of Practice for the Governance of State Bodies in relation to the disclosure of interests by Board Members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Board's activities in which Board Members had any beneficial interest.

#### **11. Related Party Disclosures Note**

Key management personnel in DFCB consist of the General Manager and members of the Board. Total compensation paid to key management personnel, including Board members' fees and expenses and total GM remuneration, amounted to €1,910 (2021 €1,478).

DFCB adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Board members. In the normal course of business, DFCB may approve grants or enter into other contractual arrangements with entities in which DFCB Board members are employed or are otherwise interested.

#### **12. Taxation**

The Board complied with all its obligations under tax law.

#### **13. Events after the reporting date**

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

The Board recognises that the Covid-19 pandemic is a significant event which has continued since the reporting date and continues to present challenges in 2023. The Board is taking the situation seriously and is monitoring cash flow projections, in conjunction with management, on an ongoing basis.

#### **14. Approval of the Financial Statements**

The Financial Statements were approved by the Board on 24<sup>th</sup> May 2023.

**Bord Ceaintín na bhFórsaí Cosanta**

**Ráitis Airgeadais**

**Bliain Chríochnaithe 31ú Nollaig 2022**

## **Bord Ceaintín na bhFórsaí Cosanta**

### **Clár Ábhair**

	Leathanach
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**Bord Ceaintín na bhFórsaí Cosanta**

**BUNREACTH AN BHOIRD**

**BAINCÉIRÍ LEIS AN  
BHOIRD**

Bainc Comhghuaillithe na Éireann, Cabra, Baile Átha Cliath 7

**ATURNAETHA  
AN BHOIRD**

B.P. McCormaic&Mac, Aturnaetha,  
3 Cé an Bhúrcaigh, Baile Átha Cliath 2.

**INIÚCHÓIR CHUID  
AN MBORD**

An tArd-Reachtaire Cuntas agus Ciste,  
3A Sráid Méara Uachtarach, Baile Átha Cliath 1.

**Bord Ceantín na bhFórsaí Cosanta**  
**Tuarascáil an Bhoird – Don Bhliain Chríochnaithe 31ú Nollaig 2022**

**1. Oibríthe 2022**

De réir Rialacháin Óglaigh na hÉireann, úsáideann an Bord Ceantín na bhFórsaí Cosanta rialúchán airgeadais maoirseacht maidir leis na barraí agus na ceantíní, 45 san iomlán, i mbialanna na hOifigeach, na hONC agus na gnáthshaighdiúirí. Cuireann an Bord fáltas brabúis glan de asbhaintí údaraithe ar ais do gach bialann. Is cuid den scéim láraithe iad na bialann go léir ar 31ú Nollaig 2022. Feidhmíonn an Bord de réir DFR Q11. Baineann cinntí bunscóile leis an tsamhail maoinithe. Coimeádtar gach ní neamh-ghnáthamh le haghaidh cinneadh ón mBord (mar shampla, asbhaintí árachais agus Eagraíocht um Chearta Ceoil na hÉireann (ECCE)). Cloíonn an Bord leis na gnéithe ábhartha den Chód Caiteachais Phoiblí. Cloíonn an Bord leis an mbeartas agus nósanna imeachta soláthair ábhartha agus le forbairt agus cur i bhfeidhm an Phlean Soláthair Chomparáidigh.

**2. Brabús Trádála**

Bhí díolacháin don bhliain seo €996,303 (€277,384 sa bhliain 2021). Bhí méidiú 259% le feiceáil anseo. Bhí an brabús comhlán mar chéatadán den díolacháin 29.4% (27.5% sa bhliain 2021). Siltear go raibh sé seo sásúil.

**3. Suíomh Oibriúcháin Glan**

Bhí pá, tuarastal agus costais taisteal i mbliana €74,993 (€62,115 in 2021). B'ionann na costais riaracháin iomlána agus €86,896 (€72,321 i 2021). Ba é an glan barrachas ná €18,796 don bhliain seo (€7,460 mar glan easnamh sa bhliain 2021). Ghnóthaigh na bialanna €217,095 mar bhrabús i mbliana, roimh an asbhaint ar chostais áirithe agus na ranníocaíochta do costais an Cheann Oifig (féach nóta 3 do na ráitis airgeadais) (€56,395 sa bhliain 2021). Coinníodh siar iarmhéid na mbrabús do 2019 agus 2021 mar gheall ar an trádáil urghnách

**4. Maoiniú an Bhoird**

Ag tosnú sa bhliain 2014, cuirtear costas Ceann na hOifige i gcoinne glan brabús de asbhaintí údaraithe na mbialana agus cúlchiste an Bhoird. I 2022 mar gheall ar an trádáil shrianta, rinne an Bord iarratas ar fuair sé deontas i dtreo €30,000 (€60,000 i 2021) ón Roinn Cosanta. Sa bhliain 2022, rinneadh €76,694 (€19,677 sa bhliain 2021) a asbhaint as na brabúis chun pairt den costais Ceann na hOifige a chlúdach. Cuireadh an farasbarr thar na costais isteach i gcúlchiste an Bhoird. Bhí cúlchiste an Bhoird €75,764 ar 31ú Nollaig 2022 (€56,968 ag deireadh na bliana 2021). Bhí sócmhainní reatha glan de €74,764 ag an mBord. (€56,968 ag deireadh na bliana 2021).

**5. Caiteachas Caipitiúil**

Le linn an bhliain ní raibh aon caiteachais caipitiúil. Ceannaíodh trealamh ar son na mbialann. Baineadh an costas seo as brabúis na mbialann.

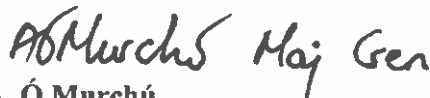
**6. Rialacháin na gComhphobal Eorpach 2012 (Íocaíocht Dhéanach in Idirbhearta Tráchtála)**


Is é polasaí an Bhoird go mbeadh conarthaí scríofa acu lena soláthraí rialta agus íochtar gach sonrasc de réir an conradh áirithe. Muna bhfuil aon conradh scríofa i gceist, íoctar na sonraisc

laistigh 30 laethanta maidir leis an data dlite sa reachtaíocht. Cuirtear nósanna imeachtaí áirithe i bhfeidhm agus is féidir leis an mBord smacht a choimeád ar na sonraisc agus is féidir leo íocaíochtaí a dhéanamh roimh an dáta dlite. Ní raibh aon íocaíochtaí déanach i rith an bhliain 2022 agus dá bhrí sin níor íocadh aon ús.

**7. Dearcadh don bhliain 2023**

Bainfear costais Phríomhoifig an Bhoird in 2023 ó bhrabúis na praiseach, mar a ceadaíodh ag cruinniú an Bhoird i mí Lúnasa 2022. Rinneadh iarratas as dheontas i gcabhair ar dtús 2023. Cuirfeadh an deontas in aghaidh costais on Cheann Oifig and bheadh on Cheann Oifig in ann fuilleach an bhrabúis a íoch do na mbialanna..

  
A. Ó Murchú  
Maoir Ghinearál  
Cathaoirleach  
Bord Ceaintín na bhFórsaí Cosanta

  
S. Mac Ghearralt  
Ceannfort  
Bainisteoir Ginearálta  
Bord Ceaintín na bhFórsaí Cosanta

Dáta

24ú Bealtaine 2023



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas Defence Forces Canteen Board

### Opinion on the financial statements

I have audited the financial statements of the Defence Forces Canteen Board for the year ended 31 December 2022 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Defence Forces Canteen Board at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

### *Basis of opinion*

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Defence Forces Canteen Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Report on information other than the financial statements, and on other matters

The Defence Forces Canteen Board has presented certain other information together with the financial statements. This comprises the Board report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Mary Henry**  
For and on behalf of the  
Comptroller and Auditor General

6 June 2023

## Appendix to the report

### Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under paragraph 45 of the Defence Forces Regulation Q.II
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the Defence Forces Canteen Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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 the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I 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 my 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.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Defence Forces Canteen Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Defence Forces Canteen Board to cease to continue as a going concern.
- I 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.

I 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 I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

## **Bord Ceaintín na bhFórsaí Cosanta Ráiteas Rialachais agus Tuarascáil Chomhaltáí an Bhoird**

### **Rialachas**

Bunaíodh Bord Ceaintín na bhFórsaí Cosanta (BCFC) faoi Rialachán na bhFórsaí Cosanta (DFR) Q11. Tá feidhmeanna an Bhoird leagtha amach i mír 36 den rialachán seo. Tá an Bord freagrach don Aire Cosanta agus tá sé freagrach as dea-rialachas a chinntiú agus an tasc seo a dhéanamh trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus cinntí straitéiseacha a ghlacadh maidir leis na príomhcheisteanna gnó go léir. Tá an Bainisteoir Ginearálta, BG, agus an fhoireann bhainistíochta sinsearach freagrach as bainistíocht, rialú agus treoir laethúil Bhord Ceaintín na bhFórsaí Cosanta ó lá go lá. Caithfidh an BG agus an fhoireann bainistíochta sinsearach an treo straitéiseach leathan atá leagtha síos ag an mBord a leanúint, agus ní mór dóibh a chinntiú go bhfuil tuiscint shoiléir ag gach ball den Bhord ar na príomhghníomhaíochtaí agus na cinntí a bhaineann leis an eintiteas, agus ar aon rioscaí suntasacha a d'fhéadfadh teacht chun cinn. Feidhmíonn an BG mar cheangal díreach idir an Bord agus bainistíú BCFC.

### **Freagrachtaí an Bhoird**

Leagtar amach obair agus freagrachtaí an Bhoird i DFR Q11 a bhfuil na nithe atá áirithe go sonrath le haghaidh cinneadh an Bhoird freisin. I measc na n-ítimí seasta a mheasann an Bord tá

- dearbhú leasa,
- tuarascálacha ó choistí,
- tuarascálacha airgeadais/cuntais bhainistíochta,
- tuarascálacha feidhmíochta, agus
- cúrsaí forchoimeáda.

Éilíonn mír 45 den DFR Q11 go n-éireoidh BCFC, i cibé foirm a cheadóidh an tAire Cosanta le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe, na cuntais chuí is gnách ar airgead poiblí a fuarthas agus a chaitheadh.

Nuair atá an Bord ag ullmhú na ráitis airgeadais, tá sé mar dhualgas ar an mBord na rudaí seo a leanas a dhéanamh:

- roghnaigh beartais cuntasáíochtaí oiriúnacha agus bain úsáid astu go leanúnach;
- glacadh leis to go mbeidh BCFC ar aghaidh ag feidhmiú; agus
- caithfidh an Bord ráitis airgeadais a ullmhú ar choincheap an gnóthais leanúnach mura bhfuil se mí-oiriúnach a bheith ag smaoinreamh go leanfaidh BCFC ag obair.
- ba chóir dóibh a rá más mian caighdeán fóirsteanach cuntasáíochta i gceist maidir le haon imeachtaí saolta a bhfuil foilsithe agus mínithe sa ráiteas airgeadais.

Tá sé mar dhualgas ar an mBord leabhair cuntas ceart a choimead. Ba choir go mbeadh cruinneas réasúnta ar shuíomh airgeadais an Bhoird le feiceáil an t-am ar fad agus ba cheart go mbeadh na ráitis airgeadais i gcomhchuibhiú le ROE Q11 Alt 45.

Tá an Bord freagrach as an plean bliantúil agus an buiséad a cheadú.

Rinneadh meastóireacht ar fheidhmíocht BCFC faoi threoir an phlean bliantúil agus an bhuiséid ar 23 Feabhra 2022.

Tá an Bord freagrach freisin as a chuid sócmhainní a chosaint agus dá bhrí sin céimeanna réasúnacha a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Bord go dtugann ráitis airgeadais BCFC léargas fíor agus cothrom ar fheidhmíocht airgeadais agus ar staid airgeadais BCFC an 31 Nollaig 2022.

**Bord Ceaintín na bhFórsaí Cosanta**  
**Ráiteas Rialachais agus Tuarascáil Chomhaltai an Bhoird (ar lean)**

**Struchtúr an Bhoird**

Is éard atá sa Bhord Cathaoirleach, agus suas le sé gnáthchomhalta, agus ceapann an Ceannt Foirne iad uile i gcomhairle leis an Aire Cosanta. Buailéann baill an Bhoird ar bhonn ráithiúil nó níos minice más gá. Seo leanas iad na sonraí tréimhse ceapacháin do bhaill reatha:-

**CATHAOIRLEACH**

15.11.21 – 31.12.22 Maor Ghinereál A. Ó Murchú , Ceanncheathrú Fórsaí Cosanta,  
Droichead Nua, Co. Cill Dara.

**GINEARÁLTA BAINISTEOIR**

07.11.16 – 31.12.22 Ceannfort S. MacGhearailt, Ceanncheathrú Fórsaí Cosanta,  
Dún MacAoidh, Baile Átha Cliath 7.

**RÚNAÍ**

15.12.21 – 31.12.22 Ceannfort P. Cearrbhúil, Ceanncheathrú Fórsaí Cosanta,  
Droichead Nua, Co. Cill Dara.

**BAILL AN BHOIRD**

26.08.20 – 31.12.22 Cornal R Ó Leháin, Ceanncheathrú 1ú Bge,  
Dún Uí Choileáin, Chorcaí.  
03.12.21 – 31.12.22 Cornal D. Ó Cothaigh, Ionad Oiliúna na BhFórsaí  
Cosanta, An Currach, Co. Cill Dara  
08.12.20 – 31.12.22 Cornal P. De Faoite, Ceanncheathrú 2a Bge,  
Dún Chathail Bhrugha,  
Baile Átha Cliath 6.

Chuir an Bord tús le hathbhreithniú inmheánach um Éifeachtacht agus Measúnú Boird i 2022, a críochnaíodh i mBealtaine 2022. Tá Coiste Iniúchta agus Riosca bunaithe ag an mBord a chuimsíonn beirt bhall den Bhord. Is é ról an Choiste Iniúcháireachta agus Riosca (CIR) ná tacú leis an mBord maidir lena chuid freagrachtaí maidir le saincheistanna a bhaineann le riosca, rialú agus rialachas agus le dearbhú comhlachaithe. Tá an CIR neamhspleách ó bhainistíocht airgeadais na heagraíochta. Go háirithe, cinntíonn an Coiste go ndéantar monatóireacht ghníomhach agus neamhspleách ar na córais rialaithe inmheánacha lena n-áirítear gníomhaíochtaí iniúchta. Tuairiscíonn an CIR chuig an mBord ag gach cruinniú Boird. Is iad baill an Choiste Iniúchta agus Riosca ná Cornalaí Ó Cothaigh agus De Faoite (tháinig Cornal Ó Cothaigh isteach in ionad Cornal Leháin). Bhí cuig chruinniú den CIR i rith 2022.

Mar gheall ar nádúr uathúil, oibriú agus samhail airgeadais ar leith de BCFC agus a chreat rialála uathúil, déanann an Coiste Iniúcháireachta agus Riosca dualgais Choiste Forbartha Eagraíochta agus Coiste Rialachais. Rinneadh athbhreithnithe ar na rioscaí a bhaineann leis an gcor chun donais i dtrádáil a d'eascair as paidéim Covid-19. Mar gheall ar an laghdú iarmhartach ar an sreabhadh airgid d'aontaigh an Bord go gcoinneofaí iarmhéid na mbrabús ag fabhrú do na mbialann ó 2019 agus 2021 go dtí go mbeidh feabhas ar chúrsaí sreafa airgid a cheadaíonn aisíoc iomlán/páirteach den bhrabúis.

**Bord Ceantín na bhFórsaí Cosanta**  
**Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird (ar lean)**

**Sceideal Tinreamh, Táillí agus Costaisí**

<b>Baill an Bhoird Tinreamh ag Cruinnithe Boird</b>	<b>2022</b>	<b>2021</b>
Maorghinearál S. Mac Fhlannchú (Cathaoirleach)	N/A	4/4
Maorghinearál A. Ó Murchú (Cathaoirleach)	6/6	1/1
Ceannfort S. MacGhearailt (*)	6/6	5/5
Ceannfort S. Ó Súilleabháin	N/A	4/4
Cornal R. Ó Leháin	1/6	5/5
Cornal P. Ó'Faoláin	N/A	4/4
Cornal D. Ó Cothaigh	4/6	1/1
Cornal P. De Faoite	3/6	3/5

(\*) Costais taistil a fuarthas (€1,910 in 2022)

Ní íoc an Bord aon táillí ná costais do bhail an Bhoird.

**Athruithe Príomh-Phearsanra**

Le linn na tréimhse, cuireadh deireadh le téarma oifige trí chomhalta (d'éirigh le beirt chomhalta ar scor agus ceapadh ball amháin ar cheapachán thar lear) agus ceapadh beirt chomhalta nua chuig an mBord. Ní raibh aon athruithe eile ann do phríomhphearsanra.

**Nochtadh a Éilíonn Cód Cleachtais do Rialachas Comhlachtaí Stáit (2016)**

Tá an Bord freagrach as a chinntiú go bhfuil BCFC tar éis cloí le ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit ('an Cód'), mar a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Éilíonn an Cód na nochtadh seo a leanas.

**Sochair ghearrthéarmacha d'fhostaithe**

Bhí tuarastail thriúr fhostaithe an Bhoird ar fad i raon €25,000 go €35,000. Aithnítear sochair ghearrthéarmacha amhail pá saoire mar chostas sa bhliain, agus tá sochair a fhabhraítear ag deireadh na bliana san áireamh sna ráiteas airgeadais sa fhigiúr Iníoctha sna ráiteas airgeadais.

**Costais comhairleachta**

Níor thabhaigh an Bord aon chostais chomhairliúcháin lena n-áirítear costas comhairle sheachtrach don bhainistíocht sa tréimhse.

**Costais agus Socraíochtaí Dlíthiúla**

Ní raibh aon lonnaíochtaí ann sa tréimhse. Is iad na costais dlí amháin a thabhaítear sa tréimhse ná € 100 costais coinneála don chomhairleoir dlíthiúil don Bhord.

**Taisteal agus Cothabháil**

Léiríonn na ráitis airgeadais (nóta 4) na costais iomlána a thabhaítear maidir le taisteal agus cothabháil don tréimhse. Ní thabhaíodh aon chostais taistil idimáisiúnta.



**Bord Ceaintín na bhFórsaí Cosanta**  
**Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird (ar lean)**

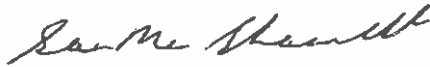
**Caiteachas Fáilteachais**

Ní thabhaíodh aon chaiteachas maidir le fáilteachas sa tréimhse.

**Ráiteas maidir le Comhlíonadh**

Glacadh leis an gCód Cleachtas agus á gcomhlíonadh ach amháin mar gheall ar mhéid beag struchtúr na hOifige, an córas láidir rialaithe inmheánaigh atá i bhfeidhm, meastar go bhfuil sé níos éifeachtaí agus is cuí Coiste Iniúchta agus Riosca a bhunú, a chuimsíonn beirt bhall den Bhoird, ná rannóg rialaithe inmheánaigh neamhspleách a cheapadh.

  
A. Ó Murchú  
Maoir Ghinearál  
Cathaoirleach  
Bord Ceaintín na bhFórsaí Cosanta

  
S. Mac Ghearrailt  
Ceannfort  
Bainisteoir Ginearálta  
Bord Ceaintín na bhFórsaí Cosanta

Dáta

24ú Bealtaine 2023

## **Bord Ceaintín na bhFórsaí Cosanta Ráiteas maidir le Rialú Inmheánach**

### **Raon feidhme Freagrachta**

Thar ceann Bhord Bord Ceaintín na bhFórsaí Cosanta (BCFC), aithním freagracht an Bhoird as a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach rialaithe inmheánaigh. Tugann an fhreagracht seo ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (2016) san áireamh.

### **Cuspóir an Chórais Rialaithe Inmheánaigh**

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal inghlactha seachas é a dhíchur. Dá bhrí sin, ní féidir leis an gcóras ach dearbhú réasúnta agus gan dearbhú iomlán a sholáthar go bhfuil sócmhainní cosanta, idirbhearta údaraithe agus taifeadta i gceart agus go gcuirtear cosc nó brath ar earráidí nó neamhrialtachtaí ábhartha ar bhealach tráthúil. Tá an córas rialaithe inmheánaigh, a thagann le treoir arna eisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, curtha i bhfeidhm i BCFC don bhliain dar críoch 31 Nollaig 2022 agus suas go dtí dáta faofa na ráiteas airgeadais.

Tá an córas um rialú inmheánach bunaithe ar eolas bainistíocht rialta agus modhanna riaracháin. Tá freagracht agus córas tiomnú ina measc. Tá na rudaí áirithe seo san áireamh:

- Ullmhaítear eolas cuimsitheach airgeadas agus déantar léirmheas air gach mí i dtaobh gach bialann. Déanann an roinn cuntais seic go bhfuil na torthaí i gceart agus go dtéann an brabús ceart do gach bialann;
- Déanann an Bord léirmheas agus réiteach ar an mbuiséad bliantúil. Úsáideann siad córas buiséad cuimsitheach maidir le costas riaracháin;
- Déanann an Bord léirmheasanna débhlíantúla ar tuairiscí airgeadais bliantúil. Is féidir leo codarsnacht a dhéanamh idir an suíomh airgeadas agus an réamhaisnéis;
- Ag déanamh aidhmanna chun feidhmiú airgeadas agus feidhmiú eile a thomhas; agus
- Treoracha soléire ar rialúchán infheistíochta chaipitiúil.

### **Cumas chun Riosca a Láimhseáil**

Tá Coiste Iniúchta agus Riosca (CIR) ag BCFC ina bhfuil beirt bhall den Bhord, ceann de na Cathaoirleach.

Foráiltear le hAlt 7.7, an tAonad Iniúchóireachta Inmheánaigh, an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit gur cheart go mbeadh aonad iniúchóireachta inmheánaigh neamhspleách i ngach ceann de na Stáit nó saineolas cuí seachtrach a d'fhéadfadh a bheith ag feidhmiú de réir fhorálacha an Bhoird. Mar gheall ar nádúr uathúil, oibriú agus samhail airgeadais ar leith de Bhord Ceaintín na bhFórsaí Cosanta, measann an Bord gurb é CIR is fearr a dhéanann an fheidhm iniúchta inmheánaigh ina mbeidh beirt chomhalta boird arna gceapadh ag an mBord.

Tá feidhm iniúchta inmheánaigh bunaithe freisin ag BCFC a bhfuil acmhainní leordhóthanach aige agus cuireann sé clár oibre arna gcomhaontú leis an CIR.

Tá polasaí bainistíochta riosca forbartha ag an CIR a leagann amach a n-ualach riosca, tá na próisis bainistíochta riosca i bhfeidhm agus sonraítear ról agus freagrachtaí na foirme maidir le riosca. Tá an polasaí eisithe don fhoireann go léir a bhfuiltear ag súil leo a bheith ag obair laistigh de bheartais bhainistiú riosca BCFC, chun bainistiú a thabhairt ar bhainisteoirí maidir le rioscaí atá ag teacht chun cinn agus laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá réimse oibre féin.

## **Bord Ceantín na bhFórsaí Cosanta Ráiteas maidir le Rialú Inmheánach (ar lean)**

Bhí cúig chruinniú den CIR i rith an bhliain 2022 agus bhí torthaí a gcuid iniúchtaí tuairiscithe ag an gcruinniú Boird seo a leanas. Tá an Bord eolach agus leantar le ionchur a fháil ón mBainisteoir Ginearálta agus an Stiúrthóir Airgeadais. Tá sé mar dhualgas orthu córas rialúcháin airgeadais oiriúnach a fhorbairt agus a choimeád. Brathfaidh an Bord ar thuairiscí na CIR, notaí an Stiúrthóir agus beidh tuairiscí an iniúcháir seachtrach agus a litir bainistíocht ina measc freisin.

### **Creat Riosca agus Rialaithe**

Tá córas bainistíochta riosca curtha i bhfeidhm ag BCFC a aithníonn agus a thuairiscíonn príomhrioscaí agus na gníomhartha bainistíochta atá á nglacadh chun dul i ngleic leis na rioscaí sin agus, a mhéid is féidir. Tá clár riosca i bhfeidhm a shainaithníonn na príomhrioscaí atá os comhair an BCFC agus aithníodh, measúnófar agus gradamar iad seo de réir a thábhachta. Déanann an CIR athbhreithniú agus nuashonrú ar an gclár gach ráithiúil. Úsáidtear toradh na measúnuithe seo chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Sonraíonn an clár riosca na rialuithe agus na gníomhartha is gá chun rioscaí agus freagracht a mhaolú as rialuithe a shanntar don fhoireann ar leith. Deimhním go bhfuil timpeallacht rialaithe ina bhfuil na heilimintí seo a leanas i bhfeidhm:

- tá nósanna imeachta maidir le gach próiseas gnó lárnach a dhoiciméadú,
- tugadh freagrachtaí airgeadais ar leibhéal bainistíochta le cuntasacht chomhfhreagrach,
- tá córas buiséadaithe cuí ann le buiséad bliantúil a choimeádann an bhainistíocht shinsearach faoi athbhreithniú,
- tá córais ann atá dírithe ar shlándáil na gcóras faisnéise agus teicneolaíochta cumarsáide a chinntiú, agus
- tá córais i bhfeidhm chun na sócmhainní a chosaint.

### **Monatóireacht agus Athbhreithniú ar Leanúint**

Bunaíodh nósanna imeachta foirmiúla le haghaidh faireacháin a dhéanamh ar phróisis rialaithe agus déantar easnamh rialaithe a chur in iúl dóibh siúd atá freagrach as gníomh ceartaitheach agus leis an mbainistíocht agus leis an mBord, nuair is cuí, a dhéanamh ar bhealach tráthúil. Deimhním go bhfuil na córais monatóireachta leanúnacha seo a leanas i bhfeidhm:

- aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomh-rialuithe sin agus tuairisciú ar aon easnamh aitheanta,
- socraíodh tuairisciú ar gach leibhéal ina bhfuil an fhreagracht as bainistíocht airgeadais sannta, agus
- go bhfuil athbhreithnithe rialta ag bainistíocht shinsearach ar thuarascálacha tréimhsiúla agus bliantúla agus ar thuarascálacha airgeadais a léiríonn feidhmíocht i gcoinne buiséid / réamhaisnéisí

### **Soláthar**

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an BCFC lena chinntiú go gcomhlíontar rialacha agus treoirlínte soláthair reatha agus go gcomhlíon BCFC na nósanna imeachta sin go sásúil le linn na paindéime.

**Bord Ceaintín na bhFórsaí Cosanta**  
**Ráiteas maidir le Rialú Inmheánach (ar lean)**

**Athbhreithniú ar Éifeachtacht**

Deimhním go bhfuil nósanna imeachta ag an BCFC chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Tá monatóireacht agus athbhreithniú BCFC ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh bunaithe ar obair an Coiste Iniúchta agus Riosca a dhéanann maoirseacht ar a gcuid oibre, agus an bhainistíocht shinsearach laistigh den BCFC atá freagrach as forbairt agus cothabháil an creat rialaithe airgeadais inmheánach i dteannta le tuairimí a rinne an tArd-Reachtaire Cuntas agus Ciste ina litir bhainistíochta..Deimhním go ndearna an Bord athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha do 2022 ar an 23ú Feabhra 2023.

Dearbhaím tar éis athbhreithniú a dhéanamh ar chleachtais oibre de réir threoirlínte Rialtais Covid-19 gur lean córas rialuithe inmheánacha an bhoird ag feidhmiú le linn na paindéime.

**Saincheisteanna um Rialú Inmheánach**

Níor aithníodh aon laigí sa rialú inmheánach maidir le 2022 a éilíonn nochtadh sna ráitis airgeadais. Aithnítear go bhféadfadh an timpeallacht rialaithe a mhainneachtain i ndáil le maoirseacht sna praiseach agus go háirithe chun a chinntiú go ndéantar taiscealaithe in am, go gcuirfidh Oifigeach Riaracháin Mess ar bunseiceálacha agus go ndéanfar an páipéarachas riachtanach a phróiseáil i gceart agus é a chur ar aghaidh chuig HO, seachtainiúil agus seiceálacha míosúla ag an gCeann-Oifig a chinntiú go dtugtar aghaidh ar aon laigí láithreach.

*A. Ó Murchú Maj Gen*

**A. Ó Murchú**  
**Maoir Ghinerál**  
**Cathaoirleach**  
**Bord Ceaintín na bhFórsaí Cosanta**

**Dáta**

**24ú Bealtaine 2023**

**Bord Ceaintín na bhFórsaí Cosanta**  
**Ráiteas ar Ioncam agus Caiteachais agus Cúlchistí Ioncaim Coinnithe**  
**don Bhliain Chríochnaithe 31ú Nollaig 2022**

	Note	2022 €	2021 €
Díolacháin		996,303	277,384
Costas Díolacán	2	(703,516)	(201,208)
<b>Brabús Comhlán</b>		<b>292,787</b>	<b>76,176</b>
<b>Ioncam Neamh-Oibriúchán</b>			
Deontas ón Roinn Cosanta		30,000	60,000
<b>Ioncam don Bhliain</b>		<b>322,787</b>	<b>136,176</b>
Costais Oibríochtúil	4	(86,896)	(72,321)
Dáileadh Ioncaim	3	(217,095)	(56,395)
<b>Oibríochtúil (Glan-Easnamh)/Glan Bharrachas don Bhliain</b>		<b>18,796</b>	<b>7,460</b>
Cúlchiste Tosaigh		56,968	49,508
<b>Cúlchiste Am Scoir</b>		<b>75,764</b>	<b>56,968</b>

Áirítear sa Ráiteas ar Ioncam agus Caiteachais agus Cúlchiste Coinnithe gach gnóthachán agus cailteanas aitheanta s bhliain.

Is iad an ráiteas beartas cuntasaióchta agus na nótaí 1 go dtí 14 codanna de na ráiteas airgeadais seo.

As son Bord Ceaintín na bhFórsaí Cosanta

*A. Ó Murchú*  
A. Ó Murchú  
Maoir Ghinerál  
Cathaoirleach  
Bord Ceaintín na bhFórsaí Cosanta

*S. Mac Ghearrailt*  
S. Mac Ghearrailt  
Ceannfort  
Bainisteoir Ginearálta  
Bord Ceaintín na bhFórsaí Cosanta

Dáta 24ú Bealtaine 2023

**Bord Ceaintín na bhFórsaí Cosanta**  
**Ráiteas Staid Airgeadais ar 31ú Nollaig 2022**

	Note	2022	2022	2021	2021
		€	€	€	€
<b>Sócmhainní Seasta</b>					
Trealamh	5		-		-
<b>Sócmhainní Reatha</b>					
Stoc		181,018		124,312	
Fiachóirí agus Réamhíocaíochtaí	6	27,921		27,196	
Airgead ar Láimh agus sa Bhanc	7	131,958		142,464	
		<u>340,897</u>		<u>293,972</u>	
<b>Fiachas Reatha</b>					
Nithe Iníochta	8	(265,133)		(237,004)	
<b>Sócmhainní Reatha Glan</b>		<u>75,764</u>	<u>75,764</u>	<u>56,968</u>	<u>56,968</u>
<b>Sócmhainní Iomlán Glan</b>			<u>75,764</u>		<u>56,968</u>
<b>Tacaíocht Ó:</b>					
<b>Cúlchistí Ioncaim Coinnithe</b>			<u>75,764</u>		<u>56,968</u>

Is iad an ráiteas beartas cuntasáíochta agus na nótaí 1 go dtí 14 codanna de na ráiteas airgeadais seo.

As son Bord Ceaintín na bhFórsaí Cosanta

*A. Ó Murchú*  
A. Ó Murchú  
Maoir Ghinerál  
Cathaoirleach  
Bord Ceaintín na bhFórsaí Cosanta

*S. Mac Ghearrailt*  
S. Mac Ghearrailt  
Ceannfort  
Bainisteoir Ginearálta  
Bord Ceaintín na bhFórsaí Cosanta

Dáta

24ú Bealtaine 2023

**Bord Ceantín na bhFórsaí Cosanta**  
**Ráiteas ar Shreabhadh Airgid don bhliain dar chríoch ar 31ú Nollaig 2022**

	2022	2021
<b>Glan Sreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>	€	€
Glan-bharrachas oibríochta don bhliain airgeadais	18,797	7,460
Dímheas maoinne, innealra agus trealaimh		-
(Méadú)/Laghdú i dtrádáil agus féichiúnaithe eile	(725)	43,437
(Méadú)/Laghdú ar stoic	(56,706)	(11,019)
(Laghdú)/Méadú ar chreidiúnaithe trádála	28,128	10,477
<b>Glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>	<u>(10,506)</u>	<u>50,355</u>
<b>Sreabhadh airgid ó ghníomhaíochtaí infheistíochta</b>		
<b>Glan-airgead ó ghníomhaíochtaí infheistíochta</b>		-
<b>Glan-airgead arna úsáid i ghníomhaíochtaí maoinithe</b>		-
<b>Glanmhéadú ar airgead tirim agus cóibhéisí airgid</b>	<u>(10,506)</u>	<u>50,355</u>
Airgead tirim agus cóibhéisí airgid ag tús na bliana	142,464	92,109
<b>Airgead tirim agus cóibhéisí airgid ag deireadh na bliana</b>	<u><u>131,958</u></u>	<u><u>142,464</u></u>

**Bord Ceantín na bhFórsaí Cosanta**  
**Nótaí ar na Ráitis Airgeadais don bhliain chríochnaithe ar 31ú Nollaig 2022.**

**1. Beartais Chuntasáíochta**

Tá an bhonn cuntasáíochta agus na polasaithe cuntasáíochta suntasacha atá glachtha ag Bord Ceantín na bhFórsaí Cosanta leagtha amach thíos. Tá siad go léir curtha i bhfeidhm go seasta i rith na bliana agus don bhliain roimhe.

**a) Eolas Ginearálta**

Bunadh an Bord faoi Rialachán Óglaigh na hÉireann Q11 ar 9ú Márta 1942, arna n-athchóiriú le cheannoifig ag Dún Mhic Aoidh, Ascaill an Chiardhuibh, Baile Átha Cliath 7. Cuireann an Bord 45 ceaintíní agus barraí inár díoltar bia agus deochanna. Cuirtear an seirbhís seo ar fáil do chomhaltaí na bhFórsaí Cosanta agus a dteaghlaigh. Is bialanna nó barraí i mbialanna do shaighdiúir singil, oifigí agus ONC, iad na 45 ceaintíní. Déanann an Bord na fócaíochtaí ar son na mbialann maidir le stoic bia agus deochanna. Faigheann an Bord na fáltais díolacháin agus ceannaíonn an Bord stoc do no bialanna. Dealaíonn an Bord an brabús, glan asbhaintí údaraithe, do na bialanna mar atá leagtha amach i Nóta 3.

Tá príomhchuspóirí sé Óglaigh na hÉireann Ceantín Bhoird mar atá leagtha amach i gCuid II den Rialachán Q11-Óglaigh agus Rialachán Cuid V Óglaigh A13 mar seo a leanas:

- Soláthar, trealamh cothabhála agus a rialú ceaintíní, bialanna agus áitribh eile le haghaidh cóiríochta, úrúcháin, caitheamh aimsire agus siamsaíochta agus díol earraí le comhaltaí d'Óglaigh na hÉireann, a gcéilí agus teaghlaigh, agus sibhialtaigh i gcásanna a cheadaítear faoi na Rialacháin seo nó i gcásanna ceadaithe go speisialta ag an mBord; agus
- feidhmiú an rialaithe maoirseachta agus airgeadais le linn barraí i mbialann saighdiúirí singile.

**b) Ráiteas um Chomhlíonadh**

Tá ráitis airgeadais Bord Ceantín na bhFórsaí Cosanta don bhliain dar críoch 31 Nollaig 2022 ullmhaithe de réir FRS 102, an caighdeán tuairiscithe airgeadais infheidhme sa Ríocht Aontaithe agus in Éirinn arna n-eisiúint ag an gComhairle um Thuairisciú Airgeadais (FRC).

**c) Bunús an Ullmhúcháin**

Tá na cuntasáíochta ráitis airgeadais ullmhaithe faoi chomhghnás an chostais stairiúil ach amháin i gcás sócmhainní agus dliteanais áirithe go bhfuil bearta ag luachanna córa mar atá mínithe sna polasaithe cuntasáíochta thíos. Tá na ráitis airgeadais san fhoirm atá ceadaithe ag an Aire Cosanta le comhthoilíú an tAire Caiteachais Phoiblí agus Athchóirithe faoi Rialachán Óglaigh Q11. Cuireadh na beartais chuntasáíochta seo a leanas i bhfeidhm go seasta ag déileáil le míreanna a mheastar a bheith ábhartha maidir leis na ráitis airgeadais Bord Ceantín na bhFórsaí Cosanta.

**d) Fardal**

Is éard atá fardal ach earraí le hathdhiol, agus tá sé aitheanta sna ráitis airgeadais ag an gcostas níos ísle agus luach glan (NRV). Tá costas a ríomh ar an bonn chéad-i-chéad-amach (FIFO) agus folaíonn sé na costais go léir ar a gceannaíodh an fardal. Is NRV an praghas díolacháin (iarbhir nó measta) lúide gach costas arna thabhu chun críche na n-earraí.



#### e) Maoin, Gléasra agus Trealamh

Is é costas lúide dímheas carntha coigeartaithe le haghaidh aon soláthar in aghaidh lagaithe, costas maoin, innealra agus trealamh. Cuimsíonn an gléasra mhaoin agus trealamh trealamh ag Ceanncheathrú an Bhoird ag Dún Mhic Aoidh. Gearrtar dímheas ar threalamh ar fáil ag 31 Nollaig 2022 ar a ráta 20% in aghaidh na bliana den chostas.

Tá gach trealamh neamhfhoínteach dhíscríobhtha. Níl trealamh a ceannaíodh thar ceann na mbiallann sa Ráiteas ar Staid Airgeadais. Tá sé á aistriú ar costas do na mbiallann agus tá suim choibhéiseach a baineadh as na brabúis na mbiallann.

Léiríonn iarmharluach an méid measta a gheofaí faoi láthair diúscairt sócmhainne, tar éis costais mheasta diúscairthe a asbhaint, dá mbeadh an tsócmhainn cheana ar aois agus sa riocht súil leis ag deireadh a shaolré fónta.

Má tá fianaise oibiachtúil ar lagú ar an luach sócmhainne ann, tá cailteanas lagaithe a aithnítear sa Ráiteas ar Ioncam agus Caiteachais agus Cúlchistí Ioncaim Coinnithe sa bhliain.

#### f) Infhála

Is iad infhála ná nithe infhaighte ag luach cóir, lúide soláthar d'fhiacha amhrasacha. Tá an soláthar d'fhiacha amhrasacha foráil shonrach, agus bunaíotar é nuair a bhíonn fianaise oibiachtúil ann go nach mbeidh an Bord Ceaintín na bhFórsaí Cosanta a bheith in ann a bhailiú go léir na méideanna atá dlite dó ann. Aithnítear gach gluaiseachtaí i soláthar d'fhiacha amhrasacha sa Ráiteas Ioncaim agus Caiteachais agus Coinnithe Cúlchistí Ioncaim.

#### g) Sochair d'Fhostaithe - Sochair Gearrthéarmacha

Aithnítear mar chostais sa bhliain gach sochair ghearrthéarmacha ar nós pá saoire, agus tugtar san áireamh sa figiúr na Iníoctha sa Ráiteas Staid Airgeadais na sochair atá fabhráithe ag deireadh na bliana.

#### h) Sochair Scoir, Pinsín agus sochair iar-scoir eile

Ní chuireann an Bord Scéim Sochair Scoir i bhfeidhm. Is é oifigeach airm an Bainisteoir Ginearálta agus cuirtear aoisliúntas do faoi Vóta na nArm-Phinsean. Cuireann an Bord scéim neamhrannfocach 'bás i seirbhís' atá bunaithe ar an scéim aisce do phearsanra sa tSeirbhís Phoiblí ar fáil agus focann an Bord aiscí téarfa ar scor ar a fhoireann atá fostaithe go díreach.

#### i) Deontas ón Roinn Cosanta

Fuair DFCB tacaíocht airgeadais, arna ceadú ag DPER, faoi théarmaí Nósanna Imeachta Airgeadais Phoiblí agus Deontais DPER Ciorclán 13/2014, mar a mhol Ard-Rúnaí na Roinne Cosanta, chun na dúshláin airgeadais a d'eascair as paindéim COVID a fhritháireamh, agus tá rialachas fós i bhfeidhm chun comhlíonadh na dtéarmaí a bhaineann leis an tacaíocht sin a fháil.

	2022	2021
<b>2. Costas Díolacháin</b>	€	€
Stoc ar 1ú Éanair	124,312	113,293
Ceannaigh	760,221	212,227
Stoc ar 31ú Nollaig	(181,018)	(124,312)
Costas Díolacháin	<u>703,516</u>	<u>201,208</u>

### 3. Brabus Aisíochta do na mbialann

De réir ROE A13, tá smacht ag coistí na mbialann, le ceadú offigigh ceannais on mbialann, ar brabú sna 45 bialanna (féach beartas cuntasáíochta 1.a). Is é an brabús a eascraíonn as díol bia agus deochanna ar ais chuig an praiseach ar leith. Íocann an Bord costais áirithe thar ceann an messes agus tá sé seo a asbhaint as na brabúis ar ais. Sa bhliain 2014, cuireadh tús le asbhaint údaraithe foirm na brabúis de gach praiseach i dtreo costais reatha na gCeannoifig. Ba é €75,694 an ranníocaíocht sa bhliain 2022 (€19,677 sa bhliain 2021). Is é an méid ar ais chuig praiseach leagtha amach thíos.

	2022	2021
	€	€
Brabúis in aghaidh na gcuntas	292,788	76,176
Coigeartuithe	0	(104)
Brabúis ó dhíol bianna agus deochanna	292,788	76,072
Asbhain Ranníocaíocht leis an bPríomhoifig	(75,694)	(19,677)
Brabúis in aghaidh na gcuntas	217,094	56,395
Lascaine faighte	9,987	2,688
	227,081	59,083
Glanmhéid a íocadh thar ceann bialanna (Treallamh, Árachas, ECCE costais eile	(99,848)	(39,591)
Ioncam glan tar éis asbhaintí	127,233	19,492
Méid dlite ó/ag na bialanna ó 2021	163,002	174,988
Cistí a fhaightear ó na mbialann	54,015	10,989
Íoctha i rith 2022	(221,194)	(42,462)
Méid dlite ó/ag na bialanna	123,056	163,007

### 4. Riarachán

	2022	2021
	€	€
Pá agus Tuarastal	73,083	60,637
Costais Teastail – baill den Bord	1,910	1,478
Arachas agus Costais Dlíthiúil	3,536	1,037
Táille Iniúcháireachta	7,900	7,600
Ús Banc agus Táillí		30
Léasú	69	57
Costais Ríomhairí	179	1,332
Costais Ginearálta	219	150
	86,896	72,321

	2022	2021
<b>5. Sócmhainní Seasta</b>	€	€
Comhardaithe ar 1ú Éanair	<u>16,306</u>	<u>16,306</u>
Comhardaithe ar 31ú Nollaig	<u>16,306</u>	<u>16,306</u>
<b>Dímheas Carnadh</b>	-	-
Comhardaithe ar 1ú Éanair	(16,306)	(16,306)
Suimigh Dímheas don Bhliain	-	-
Comhardaithe ar 31ú Nollaig	<u>(16,306)</u>	<u>(16,306)</u>
Leabharluach Glan ar 1ú Éanair	-	-
Leabharluach Glan ar 31ú Nollaig	-	-

Ceannaíodh trealamh ar son na mbialann. Chostaigh an trealamh €29,995 ach níl sé san áireamh sa Chlár Comhardaithe. Aistríodhan costas do na bialanna áirithe agus baintear as an méid céanna ó bhrabúis na mbialann.

	2022	2021
<b>6. Féichiúnaí agus Réamhíocaíochta</b>	€	€
Méid dlite ó na mbialanna	5,452	6,163
Réamhíocaíochta agus féichiúnaithe eile	21,377	16,940
Dlite ó chreidiúnaithe		4,093
VAT	1,092	
	<u>27,921</u>	<u>27,196</u>

Meastar go bhfuil gach iarmhéideanna féichiúnaí I nghnóthaithe laistigh de bhliain amháin.

	2022	2021
<b>7. Airgead ar Láimh agus sa Bhanc</b>	€	€
Airgead ar Láimh agus Cúlchuaip	43,329	45,457
Cuntas Reatha Bainc	88,629	96,793
Banc Fionraí		214
	<u>131,958</u>	<u>142,464</u>
<b>8. Níthe Iníochta</b>	€	€
Creidiúnaithe	31,024	4,061
Méid dlite do na mbialanna	169,233	181,914
VAT iníochta	2,563	7,964
Fabhruithe	34,248	32,588
	<u>237,070</u>	<u>226,527</u>

San áireamh i gcreidiúnaithe tá soláthróirí áirithe atá faoi réir Áirithinte de Theideal Chlásal.

#### **9. Luach Saothair agus Costas Pá Eile.**

Ba é trí an meánlíon na lánaimseartha agus páirtaimseartha a bhí fostaithe i rith an bhliain 2022 (trí i rith 2021). Ní bhaineann chostas tuarastailan bhainisteora le Cuntas Brabúis agus Caillteannais an Bhoird, ach tagann sé go díreach ón Roinn Cosanta. Ní chuireann an Bord rialaithe maoriseacht airgeadais i bhfeidhm ach ar bharraí agus ceantíní ins na bialanna. Dá bhrí sin, tá oifigigh éagsúla i gceannas ar gach bialann agus tá na hoifigigh seo freagrach ar an bhfoirne i ngach bialann áirithe.

Tá an Bainisteoir Ginearáltafostaithe ag na bhFórsaí Chosanta i céim Ceannfort. Ní fhaigheann sé aon tuarastal breise le haghaidh a ról mar Bhainisteoir Ginearálta an Bhoird.

#### **10. Comhleas an Bhoird**

De réir Cód Cleachtais do Rialachas Chomhluchtaí Stát, bhain an bord úsáid as nósanna imeachtaí maidir le foilsiú leasa de chomhaltaí an Bhoird, agus leanadh do na nósanna imeachtaí seo i rith an bhliain. Ní raibh aon leas sochrach ag Chomhaltaí an Bhoird ó thaobh idirbhirte i gníomhartha an Bhoird sa bhliain seo.

#### **11. Nochtadh Páirtí Gaolmhara Nóta**

Is éard atá i bpríomh-phearsanra bainistíochta an BCFC ná an Bainisteoir Ginearálta agus baill an Bhoird. Ba é €1,910 (2021 €1,478) an cúiteamh iomlán a fócadh le príomh-phearsanra bainistíochta, lena n-áirítear táillí agus costais chomhaltaí an Bhoird agus luach saothair iomlán an Bhainisteoir Ghinearálta.

Glacann BCFC nósanna imeachta de réir na dtreoirilínte a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe a chuimsíonn leasanna pearsanta baill an Bhoird. I ngnáthchúrsa gnó, féadfaidh BCFC deontais a cheadú nó socruithe conarthacha eile a dhéanamh le heintitis ina bhfuil comhaltaí Bhoird BCFC fostaithe nó a bhfuil suim acu ar shlí eile.

#### **12. Cánachas**

Ghéill an Bord leis na hoibleagáidí uile faoi dhlí cánach.

#### **13. Imeachtaí tar éis an dáta tuairiscithe**

Níl aon imeachtaí ann idir an dáta tuairiscithe agus an dáta a cheadaítear na ráitis airgeadais seo lena n-eisiúint a éilíonn coigeartú ar na ráitis airgeadais..

Aithníonn an Bord gur ócáid shuntasach í an paidéim Covid-19 a lean ar aghaidh ón dáta tuairiscithe agus a leanann de dhúshláin a chruthú i 2022. Tá an Bord ag glacadh an staid dáiríre agus tá sé ag déanamh monatóireachta ar réamh-mheastacháin ar shreabhadh airgid, i gcomhar leis an mbainistíocht, ar bhonn leanúnach.

#### **14. Faomhadh ar na Ráitis Airgeadais**

Bhí na Ráitis Airgeadais formheasta ag an mBord ar 24ú Bealtaine 2023.