

**Donnycarney Youth Project Company Limited by Guarantee**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**KSi Faulkner Orr Limited**  
**Chartered Accountants and Statutory Auditors**  
**Behan House,**  
**10 Lower Mount Street,**  
**Dublin 2.**

**Company Number: 291455**  
**Charity Number: CHY 15594**  
**Charities Regulatory Authority Number: 20054229**

# **Donnycarney Youth Project Company Limited by Guarantee**

## **CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 12
Directors' Responsibilities Statement	13
Independent Auditor's Report	14 - 15
Appendix to the Independent Auditor's Report	16
Statement of Financial Activities	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 - 27

# **Donnycarney Youth Project Company Limited by Guarantee**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Paul Lambert Patricia Gallagher Brian Ellis Joan Moore Carol Smith Joeseph Kiernan (Appointed 18 July 2022)
<b>Company Secretary</b>	Joeseph Kiernan (Appointed 20 September 2022) Paul Lambert (Resigned 20 September 2022)
<b>Charity Number</b>	CHY 15594
<b>Charities Regulatory Authority Number</b>	20054229
<b>Company Number</b>	291455
<b>Registered Office and Principal Address</b>	Le Cheile Donnycarney Community and Youth Centre Collins Avenue East Dublin 5
<b>Auditors</b>	KSi Faulkner Orr Limited Chartered Accountants and Statutory Auditors Behan House, 10 Lower Mount Street, Dublin 2.
<b>Bankers</b>	Bank of Ireland Coolock Village Dublin 5

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

### **Principal activities**

Donnycarney Youth Project Company Limited by Guarantee (DYP) is a community based, not-for-profit organisation which aims to provide a safe and supportive learning environment for young people and adults in the community by promoting positive life choices. We aim to respond to local needs in relation to young people and to those affected by addiction. The company is managed by a local voluntary committee and its activities can be split into five different strands:

Donnycarney Youth Project (DYP) is based in Donnycarney Community & Youth Centre in the heart of Donnycarney with its catchment area located within Clontarf West B and Gracepark District Electoral Divisions (DEDs). Originally established in 1984 as a youth service, it has evolved to meet emerging need and gaps in service delivery and now provides an integrated wrap around service consisting of five strands. DYP strives to provide a safe and supportive environment for young people and adults in the community by promoting positive life choices and responding to local needs in relation to young people and those affected by drug use. This means that those attending DYP are provided with a needs-led quality service where they not only receive support but where they can work in partnership to determine their own future goals.

DYP provides a wrap-around service offering support to the families of the young people as well as access to their other services. DYP offers a range of services including:

- Youth Project provision of youth services for local young people
- Youth Diversion Project
- Drug and Alcohol Treatment and support
- Special Category Community Employment Rehabilitation Project
- Family and Child Service (Family Support)

### **Mission, Objectives and Strategy**

#### **Objectives**

Our objectives are to:

- Identify local needs through consultation with our stakeholders
- Develop programmes to respond to identified needs
- Monitor and evaluate our services regularly
- Provide education and training opportunities to our service users
- Offer one-to-one support to service users
- Provide a referral service where necessary
- Ensure that staff have regular professional training and development opportunities
- Comply with Health and Safety standards
- Liaise with other relevant service providers to promote an inter-agency approach
- Provide a holistic approach to working with our service users
- Develop, in conjunction with our service users, achievable progression plans
- Provide youth services to meet local needs

### **Structure, Governance and Management**

#### **Structure**

The Board is made up of five Directors and one member with the following roles:

Chairperson Paul Lambert

Secretary, Joe Kiernan

Treasurer Andrew Melbourne (member)

Director, Brian Ellis

Director, Patricia Gallagher - Community Representative

Director Carol Smith - Community Representative (Resigned 20 September 2022)

Director Joan Moore - Community Representative (Resigned 31 January 2023)

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Board of Management Roles**

The roles and responsibilities of the Board are outlined in the Board of Management Handbook. This document outlines all areas of responsibility including induction of new members, frequency of meetings, accountability, confidentiality and conflict of interest.

Our board comprises of people who live and/or work in the area and also Board Members with areas of expertise. These people give their time as volunteers and they do so in order that they may help to bring about positive change. The volunteers are passionate about the community and want a better future for the children, families and people living within the Dublin North East area.

A minimum of eight Board meetings are held each year with a number of sub group meetings held throughout the year i.e. Governance, Finance and Staff. The organisation holds its AGM in May each year. We are compliant with the New Charity Code.

The Board of Management held nine meetings plus four Project Committee Meetings (GYDP) in 2022. The AGM took place in June 2022. The company is registered as a Company Limited by Guarantee (CLG).

### **Activities undertaken during the year**

Donnycarney Youth Project offers a range of services including:

- Addiction Services
  - Drug Treatment through HSE/ DYP Satellite Methadone Prescription Clinic
  - Drug/Alcohol Treatment & Rehabilitation through Community Drug & Alcohol Team (Poly Drug Use)
  - Special Category Community Employment Project - Department of Social Protection (DSP) C.E.
  - Youth Project - provision of youth service for local young people
  - Youth Diversion Project - diversionary programmes for identified young people in the Donnycarney/ Clontarf/ Fairview policing district.
  - Family and Child Service - supports for family, children and adults
- 
- These activities of the company can be broadly categorised as follows:
  - 1. The Youth Project
  - 2. Youth Diversion Project
  - 3. The Drugs Project
  - 4. Family and Child Service
  - 5. Community Employment

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **1. The Youth Project**

The Youth Project strand is funded by City of Dublin Youth Service Board (CDYSB). It aims to create a safe space for young people where they can engage in positive educational, recreational and developmental programmes. Working with local young people aged 10-24, prioritising those most vulnerable and at risk, the youth project seeks to enhance and raise their self-esteem and to support them to realise their own potential by empowering them to make a positive contribution to society as they move into adulthood.

All youth programmes delivered by DYP are outcome focused and aligned with the National Outcomes Framework, Better Outcomes, Brighter Future goals and Personal and Social outcomes outlined in the VFMR Review.

Better Outcomes, Brighter Future goals: -

- Active & healthy, physical and mental well-being
- Achieving full potential in all areas of learning & development
- Safe & protected from harm
- Economic security and opportunity
- Connected, respected & contributing to their world

7 Personal and Social Outcomes identified in the Value for Money and Policy Review of Youth Programmes:

- Communication skills - Confidence and agency
- Planning and problem-solving
- Relationships
- Creativity and imagination
- Resilience and determination
- Emotional intelligence

2022 was a refreshing year as we moved into the endemic stage and began to live with COVID. From the start to the end of the year we adopted a phased in approach and transitioned from having reduced numbers to a thriving service by year end. In 2022 we worked with 202 young people and had 2215 contacts. Outlined below is a short summary of the main highlights 2022.

As we began to open up our services the Youth Team were strategic in their approach to engaging new young people and re-engaging previous participants. The Youth Team put a lot of energy into actively targeting 13+ age group by undertaking Street work and Outreach in surrounding area and local schools. We became aware from our knowledge in the community that young people living locally were hanging out at a Shopping Centre and a fast food premises on the periphery of Donnycarney. We targeted this group of 12-14 year olds during street work, and have since set up a Drop In group for them one evening a week. Some are new participants while others were known to the youth project but never regularly attended.

Our Drop In groups are flourishing and serving the purpose for which they were designed. Post COVID we are responding to the many emerging issues impacting young people e.g. School Refusal, Child to Parent Violence, Suicide Ideation, General Mental Health and an Increase in smoking "Weed".

We took part in two Integrated events with other Youth Projects who are in the Dublin 5/17 Network. During the Easter Holidays a group (10-12years) took part in a Sports Integration Week which was a collaborative event with the other Youth Projects in the Network. This was a four day event and the young people had the opportunity to undertake a variety of sports, while also meeting young people from the 6 other youth projects. There were multiple highlights from the week but the main one was that the young people learnt a lot about team work, and perseverance. Then in August a group took part in an Integrated Camping trip with the Dublin 5/17 Network. 42 young people aged 13-15 years from all the projects in the Network took part in this event. They camped out for 2 nights and while participating in a varied activity programme such as ZIP IT aerial park, Surfing, Pier Jumping and Midnight Walks. The young people made new friends on this trip, and challenged themselves to try out new experiences. This was the first camping trip since 2019 and it was an amazing success with positive integration from all the young people.

The "Sassy Aliens" group made a short film titled "Coco and me". The was written and performed by the group and it was showcased at the "Faoin Spaoire" festival in Rockfield Park on 18th June. This was an amazing achievement for this group and which was only possible due to the commitment and dedication of the group.

A group of young people signed up for our "Go Figure Programme". This was a 10 week programme consisting of a Psycho-education group (A/CRA - Adolescent Community Response Programme) and a Pro-social activity i.e. Rock Climbing. The ACRA programme explores attitudes and behaviours and gives the young people the tools needed to replace negative behaviours with positive pro-social behaviour i.e. positive use of leisure time such as Rock Climbing. "Go Figure" has been an outstanding success. This was evident when the young people who had engaged in the programme requested to continue with this group and the programme format into 2023. Engagement in the "Go Figure" programme has given these young people the practical tools needed to begin to replace negative behaviours with positive ones.

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

We ran a DJ Programme in August and the young people showcased their skills at a BBQ on 29th September which organised by our addiction services for Recovery Month. The boys got very positive feedback from those who attended the BBQ.

Towards the end of the year the number of Primary school young people engaged with the service increased dramatically. To respond to the demand, we increased membership in our existing groups and set up two new after school youth groups for the 10-12 year olds. We now have 4 thriving groups for this age group and a waiting list of young people. This is evidenced as the statistics for engagement in the last quarter of 2022 equated to 44% of our annual total contacts.

We are looking forward to continuing to meet the needs of the young people and their families and rolling out our Strategic Plan 2023-2026.

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **2. Youth Diversion Project**

The Donnycarney Youth Diversion Project (YDP) works with young people between the ages of 8-24 some of whom are referred into the service by the Juvenile Liaison Office for An Garda Síochána (AGS).

The YDP recognises the challenges faced by young people in Irish society, particularly vulnerable young people. YDP provides targeted interventions that aim to divert young people away from crime and criminal behaviour while providing them with opportunities for education, training or employment. This year we have expanded our remit and in line with the Youth Justice Strategy (2021-2027) have commenced Early Intervention Work while also expanding our upper age group which now allow us to continue to support young people aged 18-24 years. This is particularly relevant for some of our participants who are living in care, and value the continuity of care provided while transitioning into Adulthood and Independent living.

2022 was an exciting year for our YDP. As restrictions eased and we moved into the Endemic phase of living with COVID, we identified many needs post COVID and tailored our interventions to address these needs. Our targeting priorities for 2023 were Early Intervention, Family Support, ACRA, Go Figure, School Refusal and increase in drug use.

Young people wanting to make positive life changes and replace negative behaviours with positive ones undertook the following interventions: -

- ACRA (Adolescent Community Response Approach)
- Reduce the Use
- Life of Choices
- Go Figure Programme
- Education/Training/Job Support (for those not in employment, education or training)
- Grinds
- 1:1 sessions tailored to meet specific needs
- Martial Arts
- Driver Theory Test
- "Boys in the Making" What does he need?

We collaborated with a local primary school to deliver a programme titled "Boys in the Making" what does he need? This programme aims to address gender bias and male stereo-typing. The boys in the group are 8 years old. They designed a boy and called him "Ashton". Various methods were used to prompt discussion and design this boy. The boys talked about what Ashton needed. They then made a short film which was screened in June, which was attended by the boys, their parents, youth justice workers and other stakeholders working with the boys. This event was an outstanding success. The boys are now bringing "Ashton" with them into 3rd class and during the year they will continue to look at "Ashton's" needs and what he needs to grow up into a well-rounded male.

In March 2022 we had a visit from the Minister of State for the Department of Justice, Mr James Brown. He met with the staff & other stakeholders and to see the day to day running of the Youth Diversion Programme.

We were successful in our Application for an additional post of Early Intervention/Family Support Worker. This post was awarded as a direct response to the identified needs of the young people attending our YDP. We work in a holistic manner and strive to support the entire family, who may be struggling with difficult living circumstances while often managing volatile relationships. School Refusal and Child to Parent Violence and an increase in substance misuse were all issues impacting our participants.

The YDP and the wider organisation undertook Trauma Recovery Model training. This gave the staff the skills to better support young people and clients who have experienced trauma and on completion of an assessment our project staff are now accredited Trauma Informed Care Practitioners.

We work in collaboration with the other strands of our project and other service providers working with young people to ensure the best service possible to our young people work. We work very closely with our UBU Youth Workers in cross over groups consisting of YDP participants and UBU young people. We also collaborate with our Child and Family Service and commenced an Early Intervention Group in advance of our newly allocated post. This was based on referrals from the Principal of the school where we undertook the Boys in the Making Programme and from a local residential unit housing children 8-14 years.

In response to the rise in child to parent violence we plan to roll out a NVR Programme (Non Violent Response) for parents experiencing child to parent violence.

We are looking forward to continuing to meet the needs of the young people and their families and rolling out our Strategic Plan 2023-2026.



# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **3. The Drugs Project**

The Donnycarney Drug & Alcohol Team work with all service users regardless of their substance of choice to support them in their journey towards recovery and a more positive lifestyle. Participants attending DYP are in or working towards recovery from drug or alcohol addiction and for many DYP is the first point of contact in addressing their addiction issues. We work with other agencies involved with the clients in order to manage their case more effectively.

We operate various services for those who are affected by substance misuse from within the Dublin North East Drug & Alcohol Task Force area (DNEDATF). We currently provide services, such as advocacy, health promotion and counselling. In 2022 DYP had 206 HRB treatments 107 of which were new treatment episodes. We had 2,699 interactions/attendances across all services

The Drug and Alcohol Team have helped improve individuals' self-awareness, improving their relationships and helping them reduce or stabilise their drug or alcohol use in 2022.

#### **DYP Response**

The project is currently responding to Cocaine Users/Poly Drug Users with one-to-one sessions including key-working, auricular acupuncture, Therapeutic groups & counselling. We offer CBT, CRA and SMART Recovery®, Resonance Factor and recovery Capitol as well Reduce the Use Package through key working and groups. We also offer Counselling services. DYP Response is open two evenings per week to facilitate those who are in employment or education and wish to avail of the service. During 2022 we also collaborated with local agencies and the HSE in the Pilot rollout of a cocaine specific programme which took place over twelve weeks and consisted of two evening groups per week containing evidence based interventions drawn from CRA, CBT and REBT concepts.

#### **HSE Satellite Clinic**

Donnycarney Satellite Clinic is operated by the HSE and supported by the staff of DYP Drug & Alcohol Team. All clients attending the clinic are provided with a key-worker who will work with them on an individual basis to develop a progression/care plan. The care plan is aimed at setting small achievable goals to encourage moving towards recovery and a more positive lifestyle.

#### **Drug Rehabilitation - Special Category Community Employment**

The CE Scheme is a DSP funded programme which enables those with substance issues to address their addiction while giving them an opportunity to upskill. The programme is structured to ensure that participants can work on their goals for recovery through rehabilitation, education, training and support. Clients are encouraged and supported to access training courses in local colleges and organisations where relevant. Clients are also encouraged to seek work experience in local businesses. Our clients have seen a variety of progressions, from small goals of regular attendance to attaining secure & stable housing and referral for detoxification from Methadone/other drugs or alcohol. Goals are set by clients with the support of their key-worker and supports are put in place to assist in their success and further development.

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **4. Family and Child Service**

The Family and Child Service provides support for children and families in the Dublin North East Area. The service is now seven years in operation and continues to grow and develop.

The programme offers the following services:

- Individual Support through key-working and one to one sessions
- Counselling (adult, young people and couples)
- Targeted groups for children aged 6-9yrs old
- Group and Family Work
- Family Mediation
- Information / Advice
- Parenting Support through 5-Step and Parents under Pressure Programmes and SMART recovery family and friends
- Play Therapy, both group and individual
- Equine Therapy
- Complementary Therapies

DYP continues to engage with Social Workers and when required, attend Case Conferences and Court in relation to Child Welfare and Child Protection issues. Referrals for this service are currently coming from the local schools and other schools in Dublin North East, Tusla, St. Vincent DePaul, youth projects in Dublin North East and Sonas Housing.

This service is interim funded through the Dublin North East Drug and Alcohol Task Force. These clients take part in individual work, parent and child groups, after school club, family support groups, counselling and complementary therapies. Across all family services, the organisation had 733 interactions with 95 individuals, 39 of which were adults and 56 children/teenagers accessed the service in 2022.

The family support programme has helped children have a calm space to improve their confidence and awareness. Parents have been given an opportunity to engage in evidence based programmes and socialise with other parents. We had 95 active clients attending the Family and child service in 2022, 39 were adults and 56 were young people. Twelve families had more than one member attending the service and four families were of Roma ethnicity. During 2022 we reintroduced group and one to one work back into the building while adhering to Government and public health and safety advice.

In 2022 DYP Addiction Services continued to run pro-social activities and promote mental health and active recovery through social activities which had been altered in accordance with Government and public health restrictions.

DYP Family & Child Services' vision is to continue offering groups and activities for children and families in the Dublin north east area and local community.

### **Financial Review**

The results for the financial year are set out on the Statement of Financial Activity and additional notes are provided showing income and expenditure in greater detail.

### **Financial Results**

At the end of the financial year the company has assets of €423,566 (2021 - €457,379) and liabilities of €26,074 (2021 - €34,440). The net assets of the company have decreased by €(25,447).

During 2022 we developed a new Strategic Plan 2023 - 2026. This outlines five strategic objectives and includes success indicators and specific actions to be delivered to achieve each strategic objective.

The five strategic objectives are:

The key priorities are as follows:

- Deliver quality services which meet local need
- Achieve a sustainable funding model
- Increase awareness and influence of DYP
- Provide a supportive environment for DYP staff and invest in their personal development to ensure the delivery of quality services
- Ensure effective Governance and operations

In November 2022 we responded to a call for expressions of interest to roll out services in the Bonnybrook, Riverside, Fairfield areas. We were successful in our submission and will begin this roll out of services in May 2023.

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Directors and Secretary**

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

Paul Lambert  
Patricia Gallagher  
Brian Ellis  
Joan Moore  
Carol Smith  
Joeseeph Kiernan (Appointed 18 July 2022)

The Directors and secretary have no financial interest in the company.

The secretaries who served during the financial year were;

Joeseeph Kiernan (Appointed 20 September 2022)  
Paul Lambert (Resigned 20 September 2022)

### **Compliance with Sector-Wide Legislation and Standards**

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Donnycarney Youth Project Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### **Events since the balance sheet date**

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

### **Principal risks and uncertainties**

The directors consider that the following are the principal risk factors that could materially and adversely affect the company's future operating results or financial position:

- Reduction in statutory funding; and
- Lack of space
- Temporary loss of staff

The company has policies and organisational structures to limit some of these risks and the Board of Directors and Management regularly review, reassess and proactively limit the associated risks insofar as possible.

### **Reserves**

The company has accumulated reserves over the last number of years. In 2022 an amount of €60,000 was returned to the HSE and €99,326.92 was returned to CDYSB. At the 31st December 2022, the company reviewed the accumulated reserves and agreed with the relevant funders as to whether the reserves could be spent or if funds were to be returned. In April 2023, we will return approximately €102,484 to the HSE.

### **Auditors**

The auditors, KSi Faulkner Orr Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### **Statement on Relevant Audit Information**

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Accounting Records**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Le Cheile, Donnycarney Community and Youth Centre, Collins Avenue East, Dublin 5.

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

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**Paul Lambert**  
**Director**

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**Patricia Gallagher**  
**Director**

# **Donnycarney Youth Project Company Limited by Guarantee**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2022

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Approved by on \_\_\_\_\_ and signed on its behalf by:**

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**Paul Lambert**  
Director

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**Patricia Gallagher**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Donnycarney Youth Project Company Limited by Guarantee**

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

#### **Opinion**

We have audited the company financial statements of Donnycarney Youth Project Company Limited by Guarantee for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

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

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Donnycarney Youth Project Company Limited by Guarantee**

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the company. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 12, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 16, which is to be read as an integral part of our report.

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

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**Laura Fallon**

**for and on behalf of**

**KSI FAULKNER ORR LIMITED**

Chartered Accountants and Statutory Auditors

Behan House,

10 Lower Mount Street,

Dublin 2.

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# **Donnycarney Youth Project Company Limited by Guarantee**

## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



# Donnycarney Youth Project Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Charitable activities							
- Grants from governments, Institutional funding and other grants	6.1	-	900,571	900,571	-	933,900	933,900
<b>Expenditure</b>							
Charitable activities	7.1	-	926,018	926,018	-	885,994	885,994
<b>Net income/(expenditure)</b>		-	(25,447)	(25,447)	-	47,906	47,906
Transfers between funds		5,371	(5,371)	-	15,722	(15,722)	-
<b>Net movement in funds for the financial year</b>		5,371	(30,818)	(25,447)	15,722	32,184	47,906
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	17	15,722	407,217	422,939	-	375,033	375,033
<b>Balances carried forward at 31 December 2022</b>		21,093	376,399	397,492	15,722	407,217	422,939

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

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

\_\_\_\_\_  
Paul Lambert  
Director

\_\_\_\_\_  
Patricia Gallagher  
Director

# Donnycarney Youth Project Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	12	14,991	9,458
<b>Current Assets</b>			
Debtors	13	5,264	10,268
Cash at bank and in hand		403,311	437,653
		408,575	447,921
<b>Creditors: Amounts falling due within one year</b>	14	(26,074)	(34,440)
<b>Net Current Assets</b>		382,501	413,481
<b>Total Assets less Current Liabilities</b>		397,492	422,939
<b>Funds</b>			
Restricted trust funds		376,399	407,217
General fund (unrestricted)		21,093	15,722
<b>Total funds</b>	17	397,492	422,939

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

\_\_\_\_\_  
Paul Lambert  
Director

\_\_\_\_\_  
Patricia Gallagher  
Director

# Donnycarney Youth Project Company Limited by Guarantee

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(25,447)	47,906
Adjustments for:			
Depreciation		8,486	5,976
		<u>(16,961)</u>	<u>53,882</u>
Movements in working capital:			
Movement in debtors		5,004	7,150
Movement in creditors		(8,366)	11,543
		<u>(20,323)</u>	<u>72,575</u>
Cash generated from operations			
		<u>(20,323)</u>	<u>72,575</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(14,019)	-
		<u>(14,019)</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>		<b>(34,342)</b>	<b>72,575</b>
<b>Cash and cash equivalents at 1 January 2022</b>		<b>437,653</b>	<b>365,078</b>
		<u>437,653</u>	<u>365,078</u>
<b>Cash and cash equivalents at 31 December 2022</b>	<b>20</b>	<b>403,311</b>	<b>437,653</b>
		<u>403,311</u>	<u>437,653</u>

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Donnycarney Youth Project Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Le Cheile, Donnycarney Community and Youth Centre, Collins Avenue East, Dublin 5 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The company 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. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent grants and donations received which can only be used for particular purposes specified by the donor. Such purposes are within the overall aims of the charity.

#### Unrestricted funds

Unrestricted funds includes general funds and fundraising 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.

#### 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.

#### Income from charitable activities

Income from charitable activities is mainly derived from the City of Dublin Youth Service Board, the Health Service Executive, the Department of Social Protection and The Department of Justice and Equality. This income is restricted and is accounted for on an accruals basis.

#### Income from Donations

Income from donations includes donations from individuals and corporate bodies and fundraising. This income is recognised on a receipts basis and is unrestricted unless the donor requests the donation is used for a specific purpose.

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT where applicable and is reported as part of the expenditure to which it relates.

Expenditure is analysed between The Youth Project, The Drugs Project, the CE Scheme and the Youth Justice Scheme. Where costs cannot be directly attributed they are allocated on a basis consistent with the use of resources.

### The Funds of the Charity

The following funds are operated by the Charity:

#### Restricted Funds

Restricted funds represent grants and donations received which can only be used for particular purposes specified by the donor. Such purposes are within the overall aims of the charity.

#### Unrestricted Funds

Unrestricted funds includes general funds and fundraising 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.

### Intangible Income

FRS 102 states that donated goods and services are to be included in income at a value which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. Donnycarney Youth Project Limited avails of the use of the premises at Donnycarney Community and Youth Centre, Collins Avenue East, Dublin 5, through Dublin City Council.

The Directors consider that the costs involved in undertaking a valuation to ascertain a monetary value of this donated service would not be materially beneficial to the users understanding of the financial statements. The company appreciates this gesture of 'support in kind'.

### Taxation

The company has been granted charitable status under Sections 207 and 208 of The Taxes Consolidation Act 1997, charity number CHY 15594.

### Tangible fixed assets and depreciation

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Plant and machinery	- 20% Straight Line
Motor vehicles	- 25% Straight Line

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

## 3. GOING CONCERN

The financial statements have been prepared on the going concern basis and the directors have satisfied themselves that there are adequate resources to continue in operational existence for the foreseeable future. The directors have considered potential impacts of Coronavirus 2019 (COVID-19) on the Company and is in discussions with funders and other stakeholders in relation to this. The directors are satisfied that the current assessment remains appropriate as an assessment has been made on the strength of the organisation and steps to maintain services in a prudent manner have been implemented.

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

### 5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

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

The company makes estimates and assumptions concerning the future. The resulting accounting estimates 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.

Establishing lives for depreciation purposes of property, plant and equipment

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

### 6. INCOME

6.1	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
	DCYA/DCEDIY - Capital Grant Scheme	-	1,262	1,262	4,776
	HSE - Mainstream	-	275,866	275,866	272,785
	HSE- Cocaine Response Programme	-	87,944	87,944	87,597
	HSE - Family Support	-	65,017	65,017	64,806
	Task Force Grant Initiative	-	-	-	4,180
	DSP Wages Grant	-	149,786	149,786	199,283
	DSP Materials and Training Grant	-	6,681	6,681	8,248
	Justice Youth Project	-	147,345	147,345	104,866
	DCYA/DCEDIY CDYSB/CDETB - UBU	-	162,670	162,670	185,359
	DCYA/DCEDIY - Covid 19 Minor Grant	-	-	-	2,000
	DCYA/DCEDIY - Special Purpose Grant Scheme	-	4,000	4,000	-
		-	900,571	900,571	933,900

### 7. EXPENDITURE

7.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2022 €	2021 €
	The Youth Project	-	-	34,945	34,945	-
	The Drugs Project	-	-	412,523	412,523	395,006
	CE Scheme	-	-	153,964	153,964	211,961
	Youth Justice Project	-	-	101,527	101,527	106,485
	DCYA/DCEDIY UBU	-	-	221,036	221,036	170,594
	Task Force Funding	-	-	2,023	2,023	1,948
		-	-	926,018	926,018	885,994

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

7.2	SUPPORT COSTS	Charitable Activities €	2022 €	2021 €
	General administration	211,952	211,952	63,265
	Payroll expenses	642,089	642,089	775,426
	Programme expenses	46,074	46,074	31,591
	Legal and professional	12,661	12,661	9,102
	Depreciation	8,326	8,326	5,976
	Governance	4,916	4,916	634
		<u>926,018</u>	<u>926,018</u>	<u>885,994</u>

### 8. ANALYSIS OF SUPPORT COSTS

	2022 €	2021 €
General administration	211,952	63,265
Payroll expenses	642,089	775,426
Programme expenses	46,074	31,591
Legal and professional	12,661	9,102
Depreciation	8,326	5,976
Governance	4,916	634
	<u>926,018</u>	<u>885,994</u>

### 9. NET INCOME

	2022 €	2021 €
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	8,486	5,976
Auditor's remuneration: - audit services	3,993	3,773
	<u>12,479</u>	<u>9,749</u>

### 10. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2022 Number	2021 Number
Community Employment Scheme	7	16
Drugs Programme Staff	6	7
Youth Programme Staff	3	3
Youth Justice Workers	2	2
	<u>18</u>	<u>28</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	592,407	714,141
Social security costs	54,182	61,285
	<u>646,589</u>	<u>775,426</u>

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 11. EMPLOYEE BENEFITS

The Manager/CEO equivalent of Donnycarney Youth Project Company Limited by Guarantee is paid a gross salary between €70,000 and €80,000 plus employers' PRSI.

### 12. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 January 2022	245,084	46,069	291,153
Additions	14,019	-	14,019
At 31 December 2022	259,103	46,069	305,172
<b>Depreciation</b>			
At 1 January 2022	235,626	46,069	281,695
Charge for the financial year	8,486	-	8,486
At 31 December 2022	244,112	46,069	290,181
<b>Net book value</b>			
At 31 December 2022	14,991	-	14,991
At 31 December 2021	9,458	-	9,458

### 13. DEBTORS

	2022 €	2021 €
Department of Social Protection claims due	5,264	10,268
	5,264	10,268

### 14. CREDITORS

#### Amounts falling due within one year

	2022 €	2021 €
Other creditors	3,211	1,577
Deferred Income	22,863	32,863
	26,074	34,440

### 15. Primary Grants received

#### Agency

Sponsoring Government Department  
Grant Programme  
Total Grant  
Term  
Reflected in 2022  
Capital Grant  
Restriction on Use

#### CDYSB/CDETB

Dept of Children & Youth Affairs/DCEDIY  
UBU  
€162,670  
2022  
€162,670  
No  
Restricted



# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Agency

Sponsoring Government Department  
Grant Programme  
Total Grant  
Term  
Reflected in 2022  
Capital Grant  
Restriction on Use

### CDYSB/CDET B

Dept. of Children & Youth Affairs/DCEDIY  
Special Purpose Grant Scheme  
€4,000  
2022  
€4,000  
No  
Restricted

### Agency

Sponsoring Government Department  
Grant Programme  
Total Grant  
Term  
Reflected in 2022  
Capital Grant  
Restriction on Use

### Health Service Executive

Department of Health  
Mainstream Programme  
€275,866  
2022  
€275,866  
No  
Restricted

### Agency

Sponsoring Government Department  
Grant Programme  
Total Grant  
Term  
Reflected in 2022  
Capital Grant  
Restriction on Use

### Health Service Executive

Department of Health  
Cocaine Response Programme  
€87,944  
2022  
€87,944  
No  
Restricted

### Agency

Sponsoring Government Department  
Grant Programme  
Total Grant  
Term  
Reflected in 2022  
Capital Grant  
Restriction on Use

### Health Service Executive

Department of Health  
Family Support Programme  
€65,017  
2022  
€65,017  
No  
Restricted

### Agency

Sponsoring Government Department  
Grant Programme  
Total Grant  
Term  
Reflected in 2022  
Capital Grant  
Restriction on Use

### Department of Justice and Equality

Civil Justice and Equality Service Delivery  
DAF Fund  
€147,345  
2022  
€147,345  
No  
Restricted

### Agency

Grant Programme  
Total Grant  
Term  
Reflected 2022  
Capital Grant  
Restriction on use

### Department of Employment Affairs & Social Protection

CE Scheme  
€156,466  
2022  
€156,466  
No  
Restricted

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

<b>Agency</b>	<b>CDYSB/CDETB</b>
Sponsoring Government Department	Dept. of Children & Youth Affairs/DCEDIY
Grant Programme	Capital Grant Scheme
Total Grant	€1,262
Term	2022
Reflected in 2022	€1,262
Capital Grant	No
Restriction on use	Restricted

### 16. RESERVES

	2022 €	2021 €
At 1 January 2022	<b>422,939</b>	375,033
(Deficit)/Surplus for the financial year	<b>(25,447)</b>	47,906
At 31 December 2022	<b>397,492</b>	422,939

### 17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	-	375,033	375,033
Movement during the financial year	15,722	32,184	47,906
At 31 December 2021	15,722	407,217	422,939
Movement during the financial year	5,371	(30,818)	(25,447)
At 31 December 2022	<b>21,093</b>	<b>376,399</b>	<b>397,492</b>

### 17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted funds</b>					
Youth Project	46,812	-	34,945	-	11,867
Drugs Project	293,347	428,827	412,523	-	309,651
CE Scheme	(1,800)	156,467	153,964	-	703
Youth Justice Project	12,381	147,345	94,027	(4,248)	61,451
DCYA/CDYSB - UBU	54,245	167,932	228,536	(1,123)	(7,482)
Task Force Funding	2,232	-	2,023	-	209
	<b>407,217</b>	<b>900,571</b>	<b>926,018</b>	<b>(5,371)</b>	<b>376,399</b>
<b>Unrestricted funds</b>					
Other Activities	15,722	-	-	5,371	21,093
<b>Total funds</b>	<b>422,939</b>	<b>900,571</b>	<b>926,018</b>	<b>-</b>	<b>397,492</b>

# Donnycarney Youth Project Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 18. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

### 19. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period.

### 20. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
Cash and bank balances	<u>403,311</u>	<u>437,653</u>

### 21. POST-BALANCE SHEET EVENTS

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

### 22. GOING CONCERN

The financial statements have been prepared on the going concern basis and the directors have satisfied themselves that there are adequate resources to continue in operational existence for the foreseeable future.

### 23. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by on .....