

Charity Registration No. CHY9515

Company Registration No. 127694

BALLYMUN YOUTH ACTION PROJECT CLG
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



Ballymun Youth Action Project (BYAP)

A Community Response to Drug and Alcohol Misuse

BALLYMUN YOUTH ACTION PROJECT CLG

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Sylvia Gallagher Hilda Loughran Mona Sayegh Mary O'Flynn Susan Ahern Stephen Keeling Michael Clear David McKenna	(Appointed 24 September 2021) (Appointed 20 January 2022)
Secretary	Stephen Keeling	
Charity number	CHY9515	
Company number	127694	
Principal address	Horizons Centre Balcurris Road Ballymun Dublin 11 D11 X2EP	
Registered office	Horizons Centre Balcurris Road Ballymun Dublin 11 D11 X2EP	
Auditor	Dermot O'Malley & Company Chartered Accountants & Statutory Audit Firm Block 3 Airvista Office Park Swords Road Santry Dublin 9 D09 VK65	
Bankers	Allied Irish Banks Plc 53 Main street Finglas Dublin 11	

BALLYMUN YOUTH ACTION PROJECT CLG

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BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the company's governing document, the Companies Act 2014 and Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

The object for which the company is established is to benefit the community of Ballymun and surrounding areas by provision of a community response to the impact of drug and alcohol use on the lives of individuals and families.

The main aims of the charity are:

- To provide education in relation to drug and alcohol use
- To provide early intervention, treatment, and aftercare for individuals and families who are affected by drug and alcohol use
- To facilitate the development of the community in responding to drug and alcohol issues, and in becoming a place which supports people in their recovery
- To facilitate research into the nature and extent of drug and alcohol misuse in this community, and by extension in the country as a whole
- To engage on the international stage in matters relating to drug and alcohol misuse
- To publish in the relevant journals and/or publications and/or present at/on national/international forums the results of any research conducted by the company or commissioned on its behalf

The company was established under its Constitution which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors.

Ballymun Youth Action Project has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997; Charity No CHY 9515.

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Main Services Provided

The Services provided through the Ballymun Youth Action Project provide a response to individuals, families, or the community, at any stage of their journey of concern about drug or alcohol use.

Drop-In Services

- The Drop-In setting provides multi-issue drug and alcohol users, who struggle to maintain commitments and who have minimal contact with other services, access to a range of drug treatment services.
- The service focuses on reducing the drug and alcohol related harms associated with this target group, and works to facilitate change for individuals, when they are more ready, better able, and more prepared.
- The Drop-in Service provides outreach and street work with service users, as well as collaborating with other providers within the community in this type of intervention.
- The Drop-in Services provide a Crack Pipe Harm Reduction Service, as well as Basic Needs Packages.

Day Programme/ Treatment Package Programmes

- The activity of the Day Programme and other Programmes/Workshops delivered as part of the Treatment Package, assists individuals in achieving increased stability and making positive changes in their lives, through the provision of regular structured workshops or courses. These courses are developed with reference to the needs emerging from those accessing the service, and other emerging needs identified

Individual Counselling

- Counselling within the Ballymun Youth Action Project works with the individual's intention to change, and works to promote their well-being.
- The counselling provided also works with individuals to contain and manage crisis situations that are linked to the impact of drug or alcohol use.
- Counselling is provided for individuals who themselves are using or have used substances, but is also provided to others, including family members, who have not been involved in substance use, but who have been affected by such use.

GP Counselling Service.

- BYAP provide an Addiction Counselling Service within the Ballymun Primary Care GP Service.

Prison Related Services

- The Ballymun Youth Action Project provides a range of appropriate therapeutic interventions to drug/ alcohol users with a connection to Ballymun, while in Prison. This includes one to one Prison Sessions.
- BYAP is involved in the delivery of the Drug Free Treatment Programme within Mountjoy Prison
- The Project also assists individuals with their pre and post release choices.

Aftercare

- The Aftercare Team provide ongoing support for people in recovery, or those that have made significant positive changes in respect of their drug use, in order to maintain and reinforce the positive changes. This work is done on a one to one basis, and within a group setting.
- Support for Recovery, through Ballymun Recovery, supporting Recovery Champions, and the recruitment of Mentors on the Boxing Clever, forms a key element of the Aftercare approach.

Infant Parent Support Project

- The Infant Parent Support Project works with parents, pre-birth - 2 year olds, who experience issues with problem drug or alcohol use, to improve antenatal/post natal health and care for mother and baby. The Project works from an Infant mental health perspective, and also assists parents to increase their contact with and use of the services available in Ballymun for new parents/children.

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Urrús

- Urrús provides a range of training and education opportunities which are directed towards facilitating more effective responses to the challenges of drug and alcohol use as they impact on individuals, families, and communities. Courses are provided for community members and professionals, and include both CPD accredited training and QQI awards from Level 5 to level 7 on the National Framework, with a level 9 module added in 2018 in partnership with UCD. 2019 saw the addition of a QQI Awarded NFQ Level 6 Programme titled "Urrús Key Working, Care Planning and Case Management", which commenced roll out in 2020. In 2021 Urrús had a new program validated by QQI, an NFQ Level 5 Programme "Community Representatives Training" which will commence delivery in 2022. Urrús takes a lead role in the work undertaken as part of the Research Alliance Partnership between University College Dublin and Urrús/BYAP. Urrús is also engaged in Ballymun Focused Collaborative Research Pieces that address specific emerging needs.

Family Services

- The Ballymun Youth Action Project provides a range of interventions and programmes that address the impact of drugs and alcohol use on the family, but that also work to strengthen the family's role in supporting change. Work with families includes services for partners, family members, and concerned others. We also work closely with the Ballymun Family Support Service.

Young People's Services

- Services for Young people at risk of developing, or with, substance use issues have been central to the identity of the Ballymun Youth Action Project from its earliest days. Working with young people individually, engaging with their families, and liaising with other agencies and educational settings which are involved in the young person's life, this work includes a clear prevention focus as well as specific interventions for young people.

Schools and Education System

- The Ballymun Youth Action Project provides education, on request, in relation to drug and alcohol issues in a way consistent with the ethos of BYAP, and supportive of education programmes already in place within organisations.
- We also support schools and other education centres in this community in relation to developing their response to drug and alcohol issues.
- Through our engagement we gather information in relation to drugs, trends, etc., at the local level, which is then used to further enhance services.

Complimentary Services

- Staff of the Project also deliver auricular acupuncture, either as a stand-alone provision, or to complement existing counselling and support services within BYAP.
- Yoga and Mindfulness Programmes, as well as other holistic treatments, including massage, are also delivered in partnership with the BLDATF.

Community Detox.

- The Ballymun Youth Action Project was significantly involved in the Implementation of the National Community Detox Initiative. That Initiative has formally ceased, however BYAP, in agreement with the Treatment and Rehabilitation Sub Committee of the BLDATF, continues to provide the local broker, where required, alongside the delivery of the Detox Programme, ongoing work on an individual basis, and auricular acupuncture for people who are actively detoxing.

Specific Service Partnerships

- The Ballymun Youth Action Project is also a key strategic partner in the delivery of a number of interagency services being delivered in Ballymun, in particular the Boxing Clever Programme, the development of a local Crack Cocaine Response, and the local delivery of Recovery Month.

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements

The Ballymun Youth Action Project provides a continuum of services to meet the needs of individuals and families who are affected by drug or alcohol use. The services provided meet emerging needs as they are identified.

The Work is done in an effective collaboration with a range of other services and organisations. New initiatives are developed and piloted within the service, and these are reviewed, evaluated, and where appropriate replicated in other areas.

The work of the Ballymun Youth Action Project responds to the needs and goals presented by those who use the services. By providing an effective, responsive, and compassionate service, individuals and families are facilitated in meeting their goals in relation to drug or alcohol use.

Financial review

The surplus for the year amounted to €26,454 (2020: €23,373). The company has total funds of €336,620 (2020: €310,166)

It is the company's policy that the shortfall in the restricted fund is absorbed by surplus of unrestricted fund reserve. Unrestricted funds of €18,388 (2020: €32,708) were transferred to offset the deficit in the restricted fund.

The company has set a minimum reserve and it is based on the level of core funding (Health Service Executive, Department of Justice and Equality and Ballymun Local Drugs Task Force) and is calculated at one fifth of such funding received in the prior year. The minimum reserve is made up of both restricted and unrestricted fund balances. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal risks and uncertainties

Under Irish Company Law, the company is required to give a description of the principal risks and uncertainties which it faces. These principals are set out hereunder:

- Significant changes in the environment which the entity operates
- Loss of key management and other personnel
- Possible loss of Government funding
- Non-compliance with funders' requirements resulting in suspension or withdrawal of funding
- Withdrawal of Government funding due to Covid- 19 global pandemic

The company has set the following systems and procedures to mitigate its exposure to these significant risks:

- The company continually monitors the level of activity, prepares and examines budgets, targets and projections
- Development of strategic plans to allow diversification of funding and activities
- The company closely monitors emerging changes in regulations and legislation on an ongoing basis
- Implementation of procedures for authorisation of all transactions and projects
- The directors continue to monitor the evolving situation with regard to COVID-19 in particular adhering to the public health advice and guidance of the Health Service Executive (HSE) and the National Public Health Emergency Team.

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The company is registered as a company limited by guarantee not having a share capital, under part 18 of the Companies Act 2014 and its activities are governed by Constitution. Its companies registration number is 127694. The objectives of the company are charitable in nature with established charitable status under charity number CHY9515.

Methods used to recruit and appoint directors

Prior to the recruitment of new directors, a skills audit is undertaken. The Board also ensures that the membership of the Board has an appropriate mix of experience and a gender balance.

Vacancies on the Board are filled through both targeted recruitment and through advertisement on relevant forums agreed by the Board.

Directors are normally elected at the Annual General Meeting of the Company. However, the directors may at any time appoint any person to be a director, either to fill a casual vacancy or as an addition to the existing directors. Any director so appointed shall hold office only until the next annual general meeting, and shall then be eligible for re-election.

Directors

The directors who served during the year and up to the date of signature of the financial statements were:

Charles Murphy	(Resigned 24 September 2021)
Marian Hackett	(Resigned 24 September 2021)
Sylvia Gallagher	
Hilda Loughran	
Mona Sayegh	
Mary O'Flynn	
Susan Ahern	
Stephen Keeling	
Michael Clear	(Appointed 24 September 2021)
David McKenna	(Appointed 20 January 2022)

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Directors and secretary and their interests

None of the directors has any beneficial interest in the company. All of the directors are members of the company.

The management of the company is the responsibility of the directors who are elected and co-opted under the terms of the Constitution.

Secretary

The company secretary was Marian Hackett until the date of her resignation 24th September 2022. Stephen Keeling was appointed to this role on 14th October 2022 and has continued in this role.

Chairperson

The company chairperson was Charles Murphy until the date of his resignation 24th September 2022. Hilda Loughran was appointed to this role at the board meeting on 14th October 2022 and has continued in this role.

Treasurer

The company treasurer throughout the year was Sylvia Gallagher.

Executive committee

One third of the executive committee shall retire from office in accordance with company Constitution.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Auditor

In accordance with the company's articles, a resolution proposing that Dermot O'Malley & Company be reappointed as auditor of the company will be put at a General Meeting.

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Political donations

The company made no political donations during the year.

Research and development

The company did not engage in any research and development activities during the year.

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are adequate and are discharging their responsibility by:

- employing qualified and experienced staff.
- ensuring that sufficient company resources are available for the task.
- liaising with the company's auditors.
- location of computer servers.
- arrangements to guard against falsification of the records.

The accounting records are held at the company's business premises, Horizons Centre Balcurris Road Ballymun Dublin 11 D11 X2EP.

Events since the year end

At the time of approving the financial statements, the directors have recognised an uncertainty of impact on business caused by outbreak of Covid-19 and global pandemic. However the financial statements have been prepared on a going concern basis, which depend on the company achieving objectives laid out in note 1.2 of the financial statements.

BALLYMUN YOUTH ACTION PROJECT CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' report was approved by the Board of Directors.



Sylvia Gallagher

Director

Dated: 30 May 2022



Hilda Loughran

Director

Dated: 30 May 2022

BALLYMUN YOUTH ACTION PROJECT CLG

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

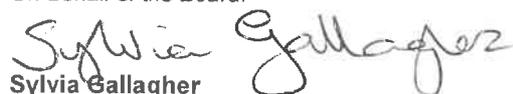
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

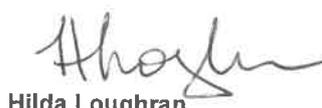
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and or of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

On Behalf of the Board:


Sylvia Gallagher

Director

Dated: 30 May 2022



Hilda Loughran

Director

Dated:30 May 2022

BALLYMUN YOUTH ACTION PROJECT CLG

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF BALLYMUN YOUTH ACTION PROJECT CLG

Opinion

We have audited the financial statements of Ballymun Youth Action Project CLG (the 'company') for the year ended 31 December 2021 which comprise the statement of financial activities, the summary income and expenditure account, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standards applicable in UK and Republic of Ireland. In applying framework, the directors have elected to have regard to the Statement of Recommended Practice applicable to charities ("SORP"). Our audit was concluded in accordance with International Standards on Auditing Ireland (ISA's Ireland)

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with FRS 102 the Financial Reporting Standards applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Authority (IAASA) , and the provisions available for small entities, in the circumstances set out in the note 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 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.

BALLYMUN YOUTH ACTION PROJECT CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF BALLYMUN YOUTH ACTION PROJECT CLG

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

- Based solely on the work undertaken in the course of the audit, we report that in our opinion:
 - the information given in the directors' report is consistent with the financial statements; and
 - the directors' report has been prepared in accordance with Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

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Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, the directors, who are also the directors of the company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

BALLYMUN YOUTH ACTION PROJECT CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE DIRECTORS OF BALLYMUN YOUTH ACTION PROJECT CLG

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ireland/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ireland/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

The purpose of the audit report and to whom we owe our responsibilities

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

Ruairi Mc Ardle

Ruairi McArdle
for and on behalf of Dermot O'Malley & Company
Chartered Accountants & Statutory Audit Firm
Block 3 Airvista Office Park
Swords Road
Santry
Dublin 9
D09 VK65

Date: 30 May 2022

BALLYMUN YOUTH ACTION PROJECT CLG

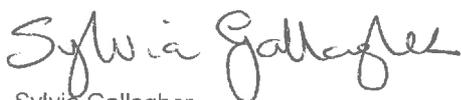
BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		€	€	€	€
Fixed assets					
Tangible assets	10		3,981		4,606
Current assets					
Debtors	11	20,611		19,011	
Cash at bank and in hand		344,615		314,910	
		<u>365,226</u>		<u>333,921</u>	
Creditors: amounts falling due within one year	12	<u>(32,587)</u>		<u>(28,361)</u>	
Net current assets			332,639		305,560
Total assets less current liabilities			<u>336,620</u>		<u>310,166</u>
Income funds					
Restricted funds	14	261,035		244,295	
Unrestricted funds		75,585		65,871	
		<u>336,620</u>		<u>310,166</u>	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 30 May 2022



Sylvia Gallagher
Trustee



Hilda Loughran
Trustee

Company Registration No. 127694

BALLYMUN YOUTH ACTION PROJECT CLG

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Cash flows from operating activities					
Cash generated from operations	21		30,330		18,140
Investing activities					
Purchase of tangible fixed assets		(625)		(2,648)	
Net cash used in investing activities			(625)		(2,648)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			29,705		15,492
Cash and cash equivalents at beginning of year			314,910		299,418
Cash and cash equivalents at end of year			<u>344,615</u>		<u>314,910</u>

BALLYMUN YOUTH ACTION PROJECT CLG

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €
Income from:							
Donations and legacies	3	7,448	771,102	778,550	5,550	740,797	746,347
Charitable activities	4	107,931	-	107,931	91,615	-	91,615
Total income	5	115,379	771,102	886,481	97,165	740,797	837,962
Expenditure on:							
Charitable activities	7	87,277	772,750	860,027	72,589	742,000	814,589
Net incoming/ (outgoing) resources before transfers		28,102	(1,648)	26,454	24,576	(1,203)	23,373
Gross transfers between funds		(18,388)	18,388	-	(32,708)	32,708	-
Net income for the year/ Net movement in funds		9,714	16,740	26,454	(8,132)	31,505	23,373
Fund balances at 1 January 2021		65,871	244,295	310,166	74,003	212,790	286,793
Fund balances at 31 December 2021		75,585	261,035	336,620	65,871	244,295	310,166

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Ballymun Youth Action Project CLG is a private company limited by guarantee incorporated in Ireland. The registered office is Horizons Centre, Balcurris Road, Ballymun, Dublin 11, D11 X2EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with Auditing and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 and Companies Act 2014.

Ballymun Youth Action Project CLG meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in euros which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future. However, the directors are aware of certain material uncertainties which may cause doubt on the company's ability to continue as a going concern, namely the uncertainty surrounding the recent outbreak of Covid-19 virus and the affects it will leave on the state funding. The directors are closely monitoring the developments and realigning contingency plans as the situation evolves.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds are unrestricted funds and are subject to specific conditions by donors that the capital must be maintained by the company.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised as it is received on a cash basis. Income consists of funds received and internally generated income from workshops. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty. Income is recognised at fair value of consideration received or receivable for the services provided in the normal course of business and is shown net of VAT and other sales related taxes.

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated by the constitutional and statutory requirements of the charity.

Governance costs and charitable expenditure are allocated between projects on a basis designated to reflect the use of the resources. Costs related to a particular activity are allocated directly others are apportioned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% Straight Line
Office equipment (Computers)	33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	€	€	€	€	€	€
Donations and gifts	7,448	-	7,448	5,550	-	5,550
Grants receivable for core activities	-	771,102	771,102	-	740,797	740,797
	<u>7,448</u>	<u>771,102</u>	<u>778,550</u>	<u>5,550</u>	<u>740,797</u>	<u>746,347</u>
Donations and gifts						
Donations	7,448	-	7,448	5,550	-	5,550
	<u>7,448</u>	<u>-</u>	<u>7,448</u>	<u>5,550</u>	<u>-</u>	<u>5,550</u>
Grants receivable for core activities						
After Care	-	97,868	97,868	-	94,522	94,522
Day Program	-	88,299	88,299	-	85,289	85,289
Infant Parent	-	52,782	52,782	-	50,772	50,772
Urrus	-	158,024	158,024	-	149,240	149,240
YAP	-	374,129	374,129	-	360,974	360,974
	<u>-</u>	<u>771,102</u>	<u>771,102</u>	<u>-</u>	<u>740,797</u>	<u>740,797</u>

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Urrus 2021 €	Urrus 2020 €
Course fee income (unrestricted)	107,931	91,615

5 Source analysis of total funding and Income

	2021 €	2020 €
Health Services Executive	706,680	677,670
Department of Justice	60,000	60,000
Ballymun Local Drugs Task Force	4,422	3,127
Course fees & Workshop income	107,931	91,615
Donations	<u>7,448</u>	<u>5,550</u>
Total	886,481	837,962

All funding and income was derived from Republic of Ireland.

The Health Service Executive Northern Area Public Bank Account provided current funding of €706,680 (2020: €677,670). This is an annual receipt and is paid in accordance with terms of the funding agreement.

The Department of Justice and Equality through the Probation Service provided current funding in the amount of €60,000 (2020: €60,000). This is an annual receipt and paid in accordance with the terms of the funding.

The Ballymun Local Drugs Task Force provided current funding in the amount of €4,422 (2020: €3,127). This is an annual receipt and paid in accordance with the terms of the funding.

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Exchequer funding

	2021 €	2020 €
Health Services Executive	706,680	677,670
Department of Justice	60,000	60,000
Ballymun Local Drug Task Force	<u>4,422</u>	<u>3,127</u>
Total	771,102	740,797

Purpose of grants

To enable the charity to provide information, advice and support services to those who are addicted to drugs and alcohol and those living with addiction.

Accounting of grants

Funding of €771,102 was granted for twelve-month period. All grant income is accounted for on the cash receipts basis and recorded in the statement of financial activities in the year the funding was received.

Capital grants

No capital grants were received by the charity in this financial year.

Percentage of Exchequer funding

Approximately 88% (2020: 88%) of funding is provided by Exchequer Funds.

Restrictions

Grant income is restricted as per terms and conditions of the annual funding agreement.

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities	After Care	Boxing Clever	Day Program	Infant Parent	Urrus	YAP	Total 2021	Total 2020
	2021 €	2021 €	2021 €	2021 €	2021 €	2021 €	€	€
Staff costs	91,403	-	48,362	54,099	157,525	368,890	720,279	704,346
Depreciation and impairment	-	-	-	-	-	1,250	1,250	4,890
Repairs and renewals	-	-	-	-	325	2,985	3,310	1,128
Cleaning	-	-	-	-	-	5,235	5,235	5,070
Building management charges	4,704	-	2,377	2,575	14,065	16,641	40,362	40,390
Consultancy and Professional fees	650	-	738	538	539	3,004	5,469	6,726
Staff training costs	-	-	-	740	-	3,300	4,040	5,399
Insurance	912	-	456	456	2,508	3,194	7,526	7,359
Workshop and tutor fees	-	1,280	-	-	33,833	-	35,113	5,923
Printing, postage and stationery	60	-	-	112	1,271	1,678	3,121	3,033
Telephone	553	-	368	716	1,431	2,744	5,812	6,297
Computer running costs	-	-	-	-	-	4,865	4,865	5,126
Staff welfare	-	-	-	-	-	400	400	750
Travel costs	47	-	-	276	425	171	919	2,002
Client welfare and provisions and groceries	381	22	242	2,660	95	9,944	13,344	5,228
Audit costs	808	-	404	404	2,221	2,825	6,662	6,824
Other charitable expenditure	61	48	46	164	793	1,208	2,320	4,098
	99,579	1,350	52,993	62,740	215,031	428,334	860,027	814,589
	99,579	1,350	52,993	62,740	215,031	428,334	860,027	814,589
Analysis by fund								
Unrestricted funds	-	-	-	-	87,277	-	87,277	72,589

BALLYMUN YOUTH ACTION PROJECT CLG
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities	(Continued)							
Restricted funds	99,579	1,350	52,993	62,740	127,754	428,334	772,750	742,000
	<u>99,579</u>	<u>1,350</u>	<u>52,993</u>	<u>62,740</u>	<u>215,031</u>	<u>428,334</u>	<u>860,027</u>	<u>814,589</u>

BALLYMUN YOUTH ACTION PROJECT CLG
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities	(Continued)						
	For the year ended 31 December 2020						
	After Care €	Boxing Clever €	Day Program €	Infant Parent €	Urrus €	YAP €	Total 2020 €
Staff costs	93,038	-	46,501	37,877	168,798	358,132	704,346
Depreciation and impairment	-	-	-	-	-	4,890	4,890
Repairs and renewals	40	-	20	20	361	687	1,128
Cleaning	-	-	-	-	-	5,070	5,070
Building management charges	4,754	-	2,377	2,377	14,263	16,619	40,390
Consutancy and Professional fees	852	-	1,096	196	1,077	3,505	6,726
Staff training costs	-	-	-	399	-	5,000	5,399
Insurance	962	-	583	481	2,453	2,880	7,359
Workshop and tutor fees	-	4,596	-	-	1,327	-	5,923
Printing, postage and stationery	258	59	148	572	877	1,119	3,033
Telephone	570	-	252	746	1,767	2,962	6,297
Computer running costs	87	-	-	-	-	5,039	5,126
Staff welfare	-	-	-	-	-	750	750
Travel costs	374	-	-	139	598	891	2,002
Client welfare and provisions and groceries	214	158	86	1,008	195	3,567	5,228
Audit costs	834	-	392	407	2,298	2,893	6,824
Other charitable expenditure	89	28	60	353	725	2,843	4,098
	<u>102,072</u>	<u>4,841</u>	<u>51,515</u>	<u>44,575</u>	<u>194,739</u>	<u>416,847</u>	<u>814,589</u>
	<u>102,072</u>	<u>4,841</u>	<u>51,515</u>	<u>44,575</u>	<u>194,739</u>	<u>416,847</u>	<u>814,589</u>
Analysis by fund							

BALLYMUN YOUTH ACTION PROJECT CLG
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities									(Continued)
Unrestricted funds	-	4,841	-	-	-	72,589	-	-	72,589
Restricted funds	102,072	102,072	4,841	4,841	44,575	122,150	416,847	416,847	742,000
	<u>102,072</u>	<u>102,072</u>	<u>4,841</u>	<u>4,841</u>	<u>44,575</u>	<u>194,739</u>	<u>416,847</u>	<u>416,847</u>	<u>814,589</u>

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8	Net movement in funds	2021	2020
		€	€
	Net movement in funds is stated after charging/(crediting)		
	Fees payable to the company's auditor for the audit of the company's financial statements	6,825	6,825
	Depreciation of owned tangible fixed assets	1,250	4,890
		<u> </u>	<u> </u>
9	Employees		
	The average monthly number of employees during the year was:		
		2021	2020
		Number	Number
		15	15
		<u> </u>	<u> </u>
	Employment costs	2021	2020
		€	€
	Wages and salaries	648,608	634,458
	Social security costs	71,671	67,842
	Other pension costs	-	2,046
		<u> </u>	<u> </u>
		<u>720,279</u>	<u>704,346</u>

The company has one employee whose total employee benefits (excluding employer pension costs and employers social security payments) for the reporting period exceeds €70,000 and has one employee whose total employee benefits (excluding employer pension costs and employers social security payments) for the reporting period exceeds €60,000.

	2021	2020
	Number of employees	
€60,000-€70,000	1	0
€70,001-€80,000	1	1
€80,001-€90,000	0	0
€90,001 +	0	0

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Fixtures and fittings €	Office equipment (Computers) €	Total €
Cost			
At 1 January 2021	127,569	132,346	259,915
Additions	625	-	625
At 31 December 2021	<u>128,194</u>	<u>132,346</u>	<u>260,540</u>
Depreciation and impairment			
At 1 January 2021	126,352	128,957	255,309
Depreciation charged in the year	62	1,188	1,250
At 31 December 2021	<u>126,414</u>	<u>130,145</u>	<u>256,559</u>
Carrying amount			
At 31 December 2021	<u>1,780</u>	<u>2,201</u>	<u>3,981</u>
At 31 December 2020	<u>1,217</u>	<u>3,389</u>	<u>4,606</u>

11 Debtors

	2021 €	2020 €
Amounts falling due within one year:		
Other debtors	6,588	-
Prepayments and accrued income	14,023	19,011
	<u>20,611</u>	<u>19,011</u>

12 Creditors: amounts falling due within one year

	2021 €	2020 €
Trade creditors	4,725	-
Accruals and deferred income	27,862	28,361
	<u>32,587</u>	<u>28,361</u>

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Retirement benefit schemes

Defined contribution schemes

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was €- (2020 - €2,046).

BALLYMUN YOUTH ACTION PROJECT CLG
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
Health Service Executive Grants	212,790	677,670	(659,053)	12,888	244,295	706,680	(689,940)	-	261,035
Other Government Grants	-	63,127	(82,947)	19,820	-	64,422	(82,810)	18,388	-
	212,790	740,797	(742,000)	32,708	244,295	771,102	(772,750)	18,388	261,035

15 Unrestricted funds

	Balance at 1 January 2020	Movement in funds			Balance at 1 January 2021	Movement in funds			Balance at 31 December 2021
		Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
General Fund	74,003	97,165	72,589	(32,708)	65,871	115,379	(87,277)	(18,388)	75,585

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	€	€	€	€	€	€
Fund balances at 31 December 2021 are represented by:						
Tangible assets	877	3,104	3,981	1,106	3,500	4,606
Current assets/ (liabilities)	75,947	256,692	332,639	64,765	240,795	305,560
	<u>76,824</u>	<u>259,796</u>	<u>336,620</u>	<u>65,871</u>	<u>244,295</u>	<u>310,166</u>

17 Capital commitments

There were no capital commitments at the year ended 31 December 2021. The Company has no lease obligations and rent is part of the management charge paid monthly.

18 Directors remuneration and transactions

No directors received any remuneration during the financial year (2020: €zero).

No director or other person related to the company had any personal interest in any contract or transaction entered into by the company during the year.

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	€	€
Aggregate compensation	<u>71,988</u>	<u>70,257</u>

20 Auditor's ethical standards

In common with many entities of our size, we use our auditors to prepare and submit returns and to assist with the preparation of the financial statements.

BALLYMUN YOUTH ACTION PROJECT CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Cash generated from operations	2021 €	2020 €
Surplus for the year	26,454	23,373
Adjustments for:		
Depreciation and impairment of tangible fixed assets	1,250	4,890
Movements in working capital:		
(Increase) in debtors	(1,600)	(14,977)
Increase in creditors	4,226	4,854
Cash generated from operations	<u>30,330</u>	<u>18,140</u>