

**Charity Registration No. CHY9515**

**Company Registration No. 127694**

**BALLYMUN YOUTH ACTION PROJECT CLG  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**



**Ballymun Youth Action Project (BYAP)**

A Community Response to Drug and Alcohol Misuse

# BALLYMUN YOUTH ACTION PROJECT CLG

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Charles Murphy Marian Hackett Sylvia Gallagher Hilda Loughran Donal O'Loingsigh Mona Sayegh Mary O'Flynn Susan Ahern Stephen Keeling	(Appointed 21 May 2019) (Appointed 25 March 2019)
<b>Secretary</b>	Marian Hackett	
<b>Charity number</b>	CHY9515	
<b>Company number</b>	127694	
<b>Principal address</b>	Horizons Centre Balcurris Road Ballymun Dublin 11 D11 X2EP	
<b>Registered office</b>	Horizons Centre Balcurris Road Ballymun Dublin 11 D11 X2EP	
<b>Auditor</b>	Dermot O'Malley & Company Chartered Accountants & Statutory Audit Firm Block 3 Airvista Office Park Swords Road Santry Dublin 9 D09 VK65	
<b>Bankers</b>	Allied Irish Banks Plc 53 Main street Finglas Dublin 11	

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# BALLYMUN YOUTH ACTION PROJECT CLG

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# **BALLYMUN YOUTH ACTION PROJECT CLG**

## **DIRECTORS' REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2019***

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The directors present their report and financial statements for the year ended 31 December 2019.

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 a Memorandum of Association 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 (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Main services provided

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

- **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.

- **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.

- **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.

- **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

- **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.

- **Schools and Education System**

The Ballymun Youth Action Project provides education 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.

- **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 also provides outreach, in partnership with other providers within the community. The Drop in Services also provide a Crack Pipe Harm Reduction Service.

# BALLYMUN YOUTH ACTION PROJECT CLG

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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- **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.

- **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 BLDTAF, 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.

- **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, and 2019 saw the addition of a QQI Awarded NFQ Level 6 Programme titled Urrús Key Working, Care Planning and Case Management. Urrús also takes a lead role in the work undertaken as part of the Research Alliance Partnership between University College Dublin and Urrús/BYAP.

- **GP Counselling Service**

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

- **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 (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **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 €11,035 (2018: €21,372). The company has total funds of €286,793 (2018: €275,758)

It is the company's policy that the shortfall in the restricted fund is absorbed by surplus of unrestricted fund reserve. Unrestricted funds of €2,188 (2018: €zero) 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 (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **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  
Marian Hackett  
Sylvia Gallagher  
Hilda Loughran  
Donal O'Loingsigh  
Mona Sayegh  
Mary O'Flynn  
Pat Carey  
Susan Ahern  
Stephen Keeling

(Resigned 21 February 2019)

(Appointed 21 May 2019)

(Appointed 25 March 2019)

### **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 throughout the year was Marian Hackett.

### **Chairperson**

The company chairperson throughout the year was Charles Murphy.

### **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.

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# **BALLYMUN YOUTH ACTION PROJECT CLG**

## **DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **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 Companies Act 2014, section 383(2), Dermot O'Malley & Company continue in office as auditor of the company.

### **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 (CONTINUED)

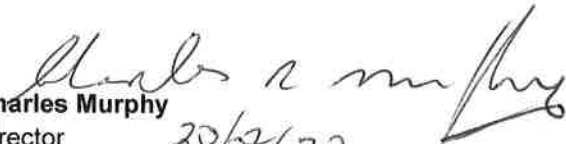
**FOR THE YEAR ENDED 31 DECEMBER 2019**


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### 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.

  
**Charles Murphy**  
Director  
Dated: 7 July 2020 20/07/20

  
**Marian Hackett**  
Director  
Dated: 7 July 2020

# BALLYMUN YOUTH ACTION PROJECT CLG

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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

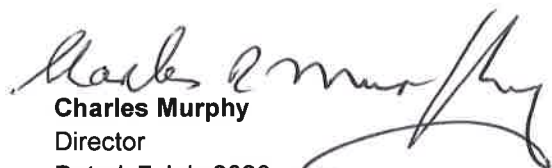
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland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

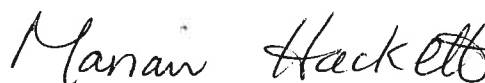
In preparing these financial statements, the directors are required to:

- 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

  
**Charles Murphy**  
Director  
Dated: 7 July 2020

  
**Marian Hackett**  
Director  
Dated: 7 July 2020

# **BALLYMUN YOUTH ACTION PROJECT CLG**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF BALLYMUN YOUTH ACTION PROJECT CLG**

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#### **Opinion**

We have audited the financial statements of Ballymun Youth Action Project CLG (the 'company') for the year ended 31 December 2019 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 2019 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**

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

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

# **BALLYMUN YOUTH ACTION PROJECT CLG**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF BALLYMUN YOUTH ACTION PROJECT CLG**

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#### **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.

#### **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 MEMBERS OF BALLYMUN YOUTH ACTION PROJECT CLG**

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#### **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.

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-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/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 McArdle**

**for and on behalf of Dermot O'Malley & Company**

7 July 2020

**Chartered Accountants & Statutory Audit Firm  
Block 3 Airvista Office Park  
Swords Road  
Santry  
Dublin 9  
D09 VK65**

# BALLYMUN YOUTH ACTION PROJECT CLG

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
<b>Income from:</b>							
Donations and legacies	3	476	753,584	754,060	-	729,942	729,942
Charitable activities	4	120,751	-	120,751	119,720	-	119,720
<b>Total income</b>		<u>121,227</u>	<u>753,584</u>	<u>874,811</u>	<u>119,720</u>	<u>729,942</u>	<u>849,662</u>
<b>Expenditure on:</b>							
Charitable activities	7	101,077	762,699	863,776	129,950	698,340	828,290
<b>Net incoming/ (outgoing) resources before transfers</b>		20,150	(9,115)	11,035	(10,230)	31,602	21,372
Gross transfers between funds		(2,188)	2,188	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		17,962	(6,927)	11,035	(10,230)	31,602	21,372
Fund balances at 1 January 2019		<u>56,041</u>	<u>219,717</u>	<u>275,758</u>	<u>66,271</u>	<u>188,115</u>	<u>254,386</u>
<b>Fund balances at 31 December 2019</b>		<u><u>74,003</u></u>	<u><u>212,790</u></u>	<u><u>286,793</u></u>	<u><u>56,041</u></u>	<u><u>219,717</u></u>	<u><u>275,758</u></u>

# BALLYMUN YOUTH ACTION PROJECT CLG

## BALANCE SHEET


AS AT 31 DECEMBER 2019

	Notes	2019		2018	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	10		6,848		7,257
<b>Current assets</b>					
Debtors	11	4,034		4,069	
Cash at bank and in hand		299,486		284,805	
		<u>303,520</u>		<u>288,874</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(23,575)</u>		<u>(20,373)</u>	
Net current assets			279,945		268,501
<b>Total assets less current liabilities</b>			<u>286,793</u>		<u>275,758</u>
<b>Income funds</b>					
Restricted funds	15		212,790		219,717
Unrestricted funds	16		74,003		56,041
			<u>286,793</u>		<u>275,758</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 7 July 2020

  
Charles Murphy  
Director

  
Marian Hackett  
Director

20/07/20,  
Company Registration No. 127694



# BALLYMUN YOUTH ACTION PROJECT CLG

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 €	€	2018 €	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		19,949		25,987
<b>Investing activities</b>					
Purchase of tangible fixed assets		(5,336)		(4,227)	
<b>Net cash used in investing activities</b>			(5,336)		(4,227)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			14,613		21,760
Cash and cash equivalents at beginning of year			284,805		263,045
<b>Cash and cash equivalents at end of year</b>			299,418		284,805
<b>Relating to:</b>					
Cash at bank and in hand			299,486		284,805
Bank overdrafts included in creditors payable within one year			(68)		-

# BALLYMUN YOUTH ACTION PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 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 CGL 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 2019

---

#### 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	12.5% 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 net income/(expenditure) for the year.

#### 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 2019

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### 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 2019

### 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	Restricted funds
	2019	2019	2019	2018
	€	€	€	€
Donations and gifts	476	-	476	-
Grants receivable for core activities	-	753,584	753,584	729,942
	<u>476</u>	<u>753,584</u>	<u>754,060</u>	<u>729,942</u>
<b>Donations and gifts</b>				
Donations	476	-	476	-
	<u>476</u>	<u>-</u>	<u>476</u>	<u>-</u>
<b>Grants receivable for core activities</b>				
After Care	-	94,524	94,524	52,560
Boxing Clever	-	10,790	10,790	4,000
Contact	-	-	-	44,641
Day Program	-	85,284	85,284	71,199
Infant Parent	-	51,461	51,461	45,733
Urrus	-	149,236	149,236	123,630
YAP	-	362,289	362,289	388,179
	<u>-</u>	<u>753,584</u>	<u>753,584</u>	<u>729,942</u>

# BALLYMUN YOUTH ACTION PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 4 Charitable activities

	Urrus 2019 €	Urrus 2018 €
Course fee income (unrestricted)	120,751	119,720

### 5 Source analysis of total funding and income

	2019 €	2018 €
Health Services Executive	677,670	646,210
Department of Justice	60,000	60,000
Ballymun Local Drugs Task Force	15,914	20,930
Social Welfare	-	2,841
Course fees & Workshop income	120,751	119,680
Donations	<u>476</u>	<u>-</u>
Total	874,811	849,661

All funding and income was derived from Republic of Ireland.

The Health Service Executive Northern Area Public Bank Account provided current funding of €677,670 (2018: €646,210). 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 (2018: €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 €15,914 (2018: €20,930). 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 2019

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### 6 Exchequer funding

	2019 €	2018 €
Health Services Executive	677,670	646,210
Department of Justice	<u>60,000</u>	<u>60,000</u>
Total	737,670	706,210

#### 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 €737,670 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 84% (2018: 83%) 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 2019

7 Charitable activities	After Care	Boxing Clever	Day Program	Infant Parent	Urrus	YAP	Total 2019	Total 2018
	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2019 €	2018 €
Staff costs	89,594	-	45,530	41,586	164,587	364,769	706,066	658,310
Depreciation and impairment	-	-	-	-	-	5,745	5,745	6,279
Repairs and renewals	96	-	107	100	1,864	4,079	6,246	6,648
Cleaning	-	-	-	-	-	5,491	5,491	5,025
Building management charges	4,673	-	2,378	2,377	14,263	16,696	40,387	36,737
Staff training costs	-	-	-	-	-	6,777	6,777	729
Insurance	810	-	405	405	2,226	2,833	6,679	6,679
Workshop and tutor fees	-	8,706	-	-	34,441	-	43,147	64,976
Printing, postage and stationery	228	311	224	322	2,941	3,290	7,316	4,849
Telephone	626	-	313	651	1,724	2,476	5,790	6,952
Computer running costs	-	-	-	-	279	1,495	1,774	10,620
Staff welfare	-	-	-	-	-	600	600	700
Supervision costs	-	-	-	-	-	710	710	1,450
Travel costs	143	98	36	354	570	572	1,773	1,844
Client welfare and provisions and groceries	154	1,720	272	1,857	566	11,934	16,503	7,400
Audit costs	888	-	444	444	2,443	3,161	7,380	5,535
Other charitable expenditure	54	40	-	67	90	1,141	1,392	3,557
	<u>97,266</u>	<u>10,875</u>	<u>49,709</u>	<u>48,163</u>	<u>225,994</u>	<u>431,769</u>	<u>863,776</u>	<u>828,290</u>
<b>Analysis by fund</b>								
Unrestricted funds	-	-	-	-	101,077	-	101,077	129,950
Restricted funds	<u>97,266</u>	<u>10,875</u>	<u>49,709</u>	<u>48,163</u>	<u>124,917</u>	<u>431,769</u>	<u>762,699</u>	<u>698,340</u>
	<u>97,266</u>	<u>10,875</u>	<u>49,709</u>	<u>48,163</u>	<u>225,994</u>	<u>431,769</u>	<u>863,776</u>	<u>828,290</u>



**BALLYMUN YOUTH ACTION PROJECT CLG**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	(Continued)									
	For the year ended 31 December 2018									
7 Charitable activities	After Care	Boxing Clever	Contact	Day Program	Infant Parent	Urrus	YAP	Total 2018		
	€	€	€	€	€	€	€	€		
Staff costs	81,576	-	17,000	48,111	41,399	180,959	289,265	658,310		
Depreciation and impairment	-	-	-	-	-	-	6,279	6,279		
Repairs and renewals	136	1,627	-	-	262	1,749	2,874	6,648		
Cleaning	-	-	-	-	-	-	5,025	5,025		
Building management charges	4,586	-	-	2,315	2,412	13,686	13,738	36,737		
Staff training costs	250	-	-	-	200	-	279	729		
Insurance	810	-	-	405	405	2,226	2,833	6,679		
Workshop and tutor fees	-	9,406	-	-	-	55,570	-	64,976		
Printing, postage and stationery	126	1,035	-	245	297	1,987	1,159	4,849		
Telephone	490	-	-	287	465	1,324	4,386	6,952		
Computer running costs	-	1,025	-	-	-	3,888	5,707	10,620		
Staff welfare	-	-	-	-	-	-	700	700		
Supervision costs	380	-	-	120	-	-	950	1,450		
Travel costs	229	166	-	22	242	689	496	1,844		
Client welfare and provisions and groceries	313	327	-	184	1,683	771	4,122	7,400		
Audit costs	683	-	-	342	342	1,878	2,290	5,535		
Other charitable expenditure	49	77	5	-	70	1,060	2,296	3,557		
	89,628	13,663	17,005	52,031	47,777	265,787	342,399	828,290		
<b>Analysis by fund</b>										
Unrestricted funds	-	-	-	-	-	129,950	-	129,950		
Restricted funds	89,628	13,663	17,005	52,031	47,777	135,837	342,399	698,340		
	89,628	13,663	17,005	52,031	47,777	265,787	342,399	828,290		

# BALLYMUN YOUTH ACTION PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

<b>8</b>	<b>Net movement in funds</b>	<b>2019</b>	<b>2018</b>
		€	€
	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	7,380	5,535
	Depreciation of owned tangible fixed assets	5,745	6,279
		<u>          </u>	<u>          </u>

## 9 Employees

### Number of employees

The average monthly number of employees during the year was:

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
	14	14
	<u>          </u>	<u>          </u>

### Employment costs

	<b>2019</b>	<b>2018</b>
	€	€
Wages and salaries	634,300	591,292
Social security costs	69,411	62,272
Other pension costs	2,355	4,746
	<u>          </u>	<u>          </u>
	<u>706,066</u>	<u>658,310</u>

Included in wages and salaries is a termination payment of € zero (2018: €17,000)

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

	<b>2019</b>	<b>2018</b>
	<b>Number of employees</b>	
€60,000-€70,000	1	1
€70,001-€80,000	0	0
€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 2019

### 10 Tangible fixed assets

	Fixtures and fittings €	Office equipment €	Total €
<b>Cost</b>			
At 1 January 2019	126,074	125,857	251,931
Additions	1,495	3,841	5,336
At 31 December 2019	127,569	129,698	257,267
<b>Depreciation and impairment</b>			
At 1 January 2019	123,302	121,372	244,674
Depreciation charged in the year	2,860	2,885	5,745
At 31 December 2019	126,162	124,257	250,419
<b>Carrying amount</b>			
At 31 December 2019	1,407	5,441	6,848
At 31 December 2018	2,772	4,485	7,257

### 11 Debtors

	2019 €	2018 €
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	4,034	4,069

### 12 Loans and overdrafts

	2019 €	2018 €
Bank overdrafts	68	-
Payable within one year	68	-

# BALLYMUN YOUTH ACTION PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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### 13 Creditors: amounts falling due within one year

	Notes	2019 €	2018 €
Bank overdrafts	12	68	-
Accruals and deferred income		23,507	20,373
		<u>23,575</u>	<u>20,373</u>

### 14 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 €2,355 (2018 - €4,746).

**BALLYMUN YOUTH ACTION PROJECT CLG**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**15 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:

	Movement in funds		Movement in funds		Movement in funds		Balance at 31 December 2019
	Balance at 1 January 2018	Incoming resources	Resources expended	Balance at 1 January 2019	Incoming resources	Resources expended	
	€	€	€	€	€	€	€
Health Service Executive Grants	188,115	646,210	(624,819)	209,506	677,670	(674,386)	212,790
Other Government Grants	-	83,732	(73,521)	10,211	75,914	(88,313)	-
	188,115	729,942	(698,340)	219,717	753,584	(762,699)	212,790

**16 Unrestricted funds**

	Movement in funds		Movement in funds		Balance at 31 December 2019			
	Balance at 1 January 2018	Incoming resources	Resources expended	Balance at 1 January 2019				
	€	€	€	€	€			
General Fund	66,271	119,720	(129,950)	56,041	121,227	(101,077)	2,188	74,003

# BALLYMUN YOUTH ACTION PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### 17 Analysis of net assets between funds

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total 2019 €	Unrestricted funds 2018 €	Restricted funds 2018 €	Total 2018 €
Fund balances at 31 December 2019 are represented by:						
Tangible assets	3,439	3,409	6,848	6,699	558	7,257
Current assets/ (liabilities)	70,564	209,381	279,945	49,342	219,159	268,501
	<u>74,003</u>	<u>212,790</u>	<u>286,793</u>	<u>56,041</u>	<u>219,717</u>	<u>275,758</u>

#### 18 Capital commitments

There were no capital commitments at the year ended 31 December 2019.

#### 19 Directors remuneration and transactions

No directors received any remuneration during the financial year (2018: €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.

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 €	2018 €
Aggregate compensation	<u>68,415</u>	<u>68,415</u>

#### 21 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 2019

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<b>22 Cash generated from operations</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Surplus for the year	11,035	21,372
Adjustments for:		
Depreciation and impairment of tangible fixed assets	5,745	6,279
Movements in working capital:		
Decrease/(increase) in debtors	35	(2,081)
Increase in creditors	3,134	417
<b>Cash generated from operations</b>	<b>19,949</b>	<b>25,987</b>

### 23 Comparatives

Certain comparatives have been re-grouped and re-stated where necessary for classification and comparative purposes.