

Youngballymun Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

KSI Faulkner Orr Limited
Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

Company Number: 440840
Charity Number: 18411
Charities Regulatory Authority Number: 20070533

Youngballymun Company Limited By Guarantee

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 10
Directors' Responsibilities Statement	11
Independent Auditor's Report	12 - 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 - 25

Youngballymun Company Limited By Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Gene Mehigan Lillian O'Brien Tony Fahey Michelle Forde (Resigned 7 April 2022) Duana Quigley (Resigned 29 September 2022) Sandra Healy Chair Deborah Murphy Fiona Keane (Resigned 22 November 2022) Andrias O'Shaughnessy (Resigned 3 February 2022) Vanessa Fitzgerald (Appointed 16 June 2022) Miriam Colum (Appointed 22 November 2022) Dr. Geraldine French (Appointed 29 September 2022) Dr. Ann Devitt (Appointed 22 November 2022) Colm O Shaughnessy (Appointed 16 June 2022)
Company Secretary	Deborah Murphy
Charity Number	18411
Charities Regulatory Authority Number	20070533
Company Number	440840
Registered Office and Principal Address	Axis Centre Ballymun Dublin 9 Ireland
Auditors	KSI Faulkner Orr Limited Statutory Auditors Behan House 10 Lower Mount Street Dublin 2 Ireland
Bankers	Bank of Ireland Finglas, Ballygall Road, Dublin 11.

Youngballymun Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Youngballymun Company Limited By Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

Mission, Objectives and Strategy

Mission Statement

Youngballymun is part of the national Area-Based Childhood (ABC) programme focused on improving wellbeing and learning outcomes for children.

The ABC Programme aims to break the cycle of child poverty in areas where children are most disadvantaged, using evidence based programmes and supporting integrated effective service delivery.

In 2021 Youngballymun staff and Board developed a new 5 year strategic plan (2022 – 2026) with the following Goals as below.

VISION

Children and families in Ballymun are physically and emotionally healthy and secure within themselves, have multiple opportunities to reach their full potential, value life-long learning and are empowered to exercise positive choices that enhance their wellbeing and learning and that of others.

MISSION

To promote secure relationships and deliver positive wellbeing and learning outcomes for children from pre-birth on.

GOALS:

1. Frontline Delivery: To engage parents as key agents in supporting the learning and emotional, social, cognitive and physical wellbeing of their children in Ballymun.
2. Capacity Building: To build the capacity of service providers, organisations and practitioners to implement parental engagement and evidence-based methods of working in Ballymun and other areas as relevant.
3. Systems Change: To contribute to changing systems through involvement in the ABC Programme nationally and engagement with decision makers in service providers and 3rd level institutions regarding the key aspects of prevention and early intervention and parental engagement.
4. Organisational Development: To ensure Youngballymun operates to the highest standards of excellence and sustainability.

Youngballymun Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Review of Activities, Achievements and Performance

The Youngballymun team worked hard together to engage with all stakeholders in 2022 despite the fact that Covid was still very prevalent in the community in the early part of the year which caused some programmes to initially stay online. However it was possible in February to initiate a number of programmes to start in person. The team continued to also use a blended way of working using zoom and supports were also provided to families by phone and online.

The following is a description of our supports and services in 2022 to both parents and children in Ballymun and to the organisations that we support. These services are detailed under the four major headings in our work keeping in mind the Supports for Parents (Frontline delivery); Supports to Practitioners (Capacity building):

- Infant Mental Health
- Social & Emotional Programme
- Language & Literacy
- Prevention & Early Intervention

Infant Mental Health

Supports for Parents:

Baby Massage

Youngballymun delivers a five week course for parents and babies (birth to crawling), which enhances the bond between baby and parents. Our practitioners are certified Infant Massage Instructors, accredited by the International Association of Infant Massage.

Six baby massage groups were facilitated in 2022, five of which were in person and one online.

Newborn Behavioural Observations

The Newborn Behavioural Observations (NBO) system is a tool designed to help parents and practitioners share together the fascinating uniqueness of baby, through observing their behaviour, which is their language. The NBO will help parents understand the meaning of these often-subtle behaviours, supporting an understanding of baby's communication and interactions.

Thirteen Newborn Behavioural Observations took place in 2022.

Home Visiting Therapeutic Intervention

Home visiting therapeutic intervention for parents of 0-3's provides additional support for the parent/child relationship and early emotional/behavioural development. Becoming a parent can be a wonderful and challenging experience. The team support parent-infant relationships and help children get the best start in life. They work with expectant parents, parents with babies, and families with children up until they are three years old who live in the area. During 2022 the team continued to support nineteen families. Evaluations showed the following outcomes:

'One to one support with a parent from an IMH practitioner can have a reach of up to three times that number where the knock-on effect on parental engagement will positively impact on parents' relationships with other children/siblings'.

'The difference in me since contacting Youngballymun is that I have a lot of personal tools and resources now that didn't come from a manual but from the space I was given to figure things out, and the kind, non-judgemental support from my H/V and everyone involved in the different programs.'

Talk and Play

Youngballymun delivers a weekly play group (1 hour 15 minutes) for parents and toddlers (during term time). The structure of Talk and Play Every Day is predictable yet flexible in order to support the developmental and emotional needs of toddlers aged 12 – 24 months.

Talk and Play Everyday was able to move indoors earlier in the year and worked with families over the year for twenty seven sessions.

Talk and Play has had a big increase in the number of Dads attending this term (4 out of 11): this has opened up a different dynamic in the room which has been really positive. YB is planning to slow this group down and reduce its size. This was discussed with current group members and they are happy to return in January '23 to a group of maximum eight, so as a result two groups will run from January '23.

Youngballymun Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The Circle of Security® Parenting™ programme

The Circle of Security® Parenting™ programme is based on decades of research about how secure parent-child relationships can be supported and strengthened.

This is an 8 – 10 week programme for parents and care-givers that focuses on:

- Understanding a child's emotional world by learning to read emotional needs
- Supporting a child's ability to successfully manage emotions
- Enhancing the development of a child's self esteem
- Honouring a parent's innate wisdom and desire for their child to be secure.

Early in 2022, Covid was still a factor affecting the running of COS. One COS planned for in person had to be postponed. It was possible to run one in person with the team in Geraldstown House in the autumn.

100% of respondents stated they were less stressed after the programme.

100% of respondents reported feeling more confident in meeting their child's attachment needs

Support for practitioners:

Youngballymun provided the following support both online and in person to 421 practitioners:

- Infant and Early Years Mental Health Courses for practitioners.
- Infant and Early Years Mental Health Reflective Supervision provided to practitioners in HSE Primary Care, Early Years and Addiction Services and the ABC programme.
- Youngballymun facilitates a monthly Infant and Early Years Mental Health Learning Network for practitioners.
- Infant and Early Years Mental Health Education and Training Modules delivered to undergraduates in Nursing; Education; Speech & Language Therapy and other disciplines
- Peer support for facilitators of Circle of Security Parenting Courses
- Trauma Informed Workshops
- COS International resumed the 4 day COS training in Dublin in 2022 which Youngballymun administers and supports a number of practitioners to attend.

The DCU research of the YB Infant Mental Health Programme was completed early in 2022. Later in the year almost 80 practitioners and managers came together and celebrated the launch of our Infant Mental Health Evaluation by Dr Evelyn Gordon and her team in DCU.

We were also joined by Suzanne Zeedyk who gave a keynote address – **Ballymun's Future Begins with its Babies** which supported the research around the importance of emotional connection for human health and happiness. Suzanne and Evelyn were then joined by an esteemed panel including the Ombudsman for Children, Dr Niall Muldoon; Vanessa Fitzgerald, Primary Care Manager, HSE; Deborah Talbot, Area Manager, Tusla and Ciara Pidgeon, Principal Officer in the Department of Children, Equality, Disability, Integration and Youth, for a discussion on the importance of working with parents and children from the earliest years.

Social & Emotional Programme

Support for parents:

In 2021, Youngballymun applied to Slaintecare to participate in the Healthy Communities Programme. Several meetings took place with the implementation team of the Slaintecare Healthy Communities in relation to plans for the programme and funding. Plans were made to commence delivery of the Parents Plus Programme in February as part of Healthy Communities.

Three of the Youngballymun team along with an external facilitator undertook training to deliver the Parents Plus Healthy Communities programme in 2022.

The Parents Plus Healthy Communities Programme started in February and over the year the team facilitated three Parents Plus Healthy families and three Parents Plus Parenting Programmes to the community. The Little Fitness programme was delivered to children of the participants on the courses. Three of these took place over the year.

Incredible Years (IY) Parent Programmes :

Incredible Years Parent Programmes are evidence-based programmes designed to build children's self-esteem, promote positive behaviour and strengthen the relationship between parents and their children. Youngballymun run the following:

- Incredible Years Basic Parent Programmes, in partnership with Home School Community Liaison Teachers and practitioners across primary schools in Ballymun. These are 10 to 12 week programmes.
- Incredible Years Extended programme for parents of children who have ADHD or ADHD type symptoms. This programme takes place over 16 weeks

Two Incredible Years Parenting Programmes ran in 2022. The basic IY programme was delivered online at the beginning of the year. The IY extended programme was offered as a need was identified by a school that had just opened an ASD classroom. This programme was co-facilitated by the Home School Community Liaison teacher that YB trained previously.

Youngballymun Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Themed workshops:

Youngballymun continued to run a number of Incredible Years Workshops based on the IY themes. Alongside these a number of workshops aligned to the Healthy Communities Programme were also delivered.

During Covid, both parents and teachers highlighted the increase in anxiety levels among local children. A number of the workshops were focused on helping children manage anxiety.

Workshops included themes such as Helping children manage Anxiety; Mindfulness Toolkit and Mindfulness Parents Session. Another workshop called Healthy Mind – Happy Mind was run for the first time in 2022. The Social and Emotional team supported the a summer programme in the Family Resource Centre and ran a summer programme in Geraldstown House. 61 parents attended these workshops.

Before I did the workshops I thought my child was just being difficult, now I know that he was really struggling with anxiety. I feel I can help him more with it now'

Families living in Emergency Accommodation:

Youngballymun continued to support families living in emergency accommodation in the area. Linkages were made with other organisations to support the Ukrainian families who came to live in Ballymun. Extensive supports to the Ukrainian families highlighted also the number of parents living in other local hotels for a long time with very little assistance.

One to one therapeutic support was offered to parents to promote the social and emotional wellbeing of parents and children living in temporary accommodation. Youngballymun worked with a number of families in the Travelodge all with babies under 3 months, providing the My Place to Play Mat and also supporting them to access activities locally.

One programme that continues to attract the families is the Wilderness Explorer Programme in collaboration with GAP (Global Action Plan). This programme ran for 4 weeks in the summer incorporating Planting, sustainability, wildlife in the garden and making birdfeeders focused on parents and children living in emergency accommodation. Halloween and Christmas workshops took place also in the garden to support families living in emergency accommodation.

Youngballymun continues to monitor the situation with families in the area. Youngballymun supported 43 parents and 117 children living in emergency accommodation. Interagency work was important also to ensure that organisations were collaborating to support the families.

Feedback from a parent: "really enjoyed the opportunity to explore emotional experience of coming to Ireland through creativity. The children having access to little fitness was fantastic my son is really interested in Rugby and was delighted with his ball".

Play Therapy in local Schools:

In 2021, organisations in the Ballymun area along with the Primary Principals Network identified the need for one to one / group play therapy for vulnerable children in Primary school. This need was highlighted further by the disruption of the Covid 19 pandemic.

Youngballymun along with the chair of the Primary Principal's Network established a Steering group to explore the development of Play therapy in the local primary schools.

A pilot project took place in OLV Boys school to explore how play therapy might be used in a school setting, (April – June 2021). Valuable insights were made to the running of such a programme in OLVB and other schools in Ballymun. Additional funding was sourced from Tusla, DCC, DAA and Youngballymun to develop this further across four schools in the autumn of 2021.

In 2022, Funding was received from the Social Regeneration Fund in Ballymun and Slaintecare to expand the programme. This enabled the Project to take on four Play therapists to work across seven schools in the area. By the end of the year, the play therapists had worked with 36 children.

Support for practitioners:

Youngballymun also supports the capacity of practitioners to deliver the Incredible Years Programmes. The team then support these practitioners to co-facilitate Incredible Years in the local schools and community. A local parent continues to work alongside of the team and is being mentored and supported to deliver the Social & Emotional programmes. In 2022, the social and emotional team supported a number of teachers and HSCL practitioners to work alongside the team in Youngballymun.

Youngballymun Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Language & Literacy

Support for parents:

Family language and literacy programmes are designed to equip parents with skills and strategies and develop resources to promote children's language and literacy development and bring books to life.

Story Sacks:

Story Sacks is an eight-week course where parents learn skills and strategies and develop resources to promote children's literacy and language development. These take place in primary schools across Ballymun. In 2022, Story Sacks was able to take place in person in the local schools. Four courses took place and one also took place in St Margarets Halting site with Traveller parents. ***"I'm not able to read but I can definitely play with the scenes we made, that will help cause I always feel so bad when I can't do the homework or just read a book or poster or anything but this will get me involved d'ya know?"-Parent***

These programmes were well attended and supported by the HSCL teachers. HSCL teachers have reported the Story Sacks programme supports their relationship building capacity with parents. HSCL teachers also report that the story sacks programme supports language and literacy development in a fun supportive way with parents.

Breakfast Buddies:

Breakfast Buddies takes place a number of times throughout the year. This is an interactive workshop for parents, to increase their involvement in children's language and literacy development and promotes greater enjoyment of reading, writing and language activities. Breakfast Buddies takes place in partnership with local HSCL teachers, the Speech & language therapist and youth workers from the area alongside Youngballymun staff.

As a result of Covid restrictions, Breakfast Buddies could not take place in person or online in 2022. However, the Language & Literacy team continued their collaboration with the Ballymun Child & FRC (BCFRC) to host a 'Schools Out' Programme during the Easter Break. Free resource packs and books were distributed to local families. The L&L team also distributed activity packs and resources to the 11 DEIS schools in Ballymun for use in class and resources were easily copied to send home. This Programme took place over three days. While the children and their parents participate in the planned activities, parents were supported to develop their children's Language and literacy skills with an emphasis on all things Easter. Two Christmas collaborations took place and parents received coaching and modelling to support their children's language and literacy skills. Parents received a free book with literacy activities for their children. Parents reported feeling supported in their children's language and literacy development.

"The kids love getting these packs every time. It really keeps us going during the breaks"-Parent

"Just thank you, it was such a lovely thing to do for our families and we will always appreciate it. It added so much to our day"

Hug Your Book (HYB):

Parents are supported as agents in the learning, emotional, social and physical wellbeing and development of their children. The Hug your Book programme equips parents with skills and strategies to support their children's language and literacy skills and bring books to life.

In 2022, Youngballymun delivered "Hug your book" programmes in local primary schools along with a programme in one of the early Years; Hug Your Book was also delivered to parents who attended two of the Youngballymun IMH programmes including Talk & Play and baby massage and to one community organisation in Ballymun. The Big Questions Book Club is part of the Hug Your Book Programme but provides an opportunity for parents to start conversations with their children on difficult themes such as racism, anxiety, identity, diversity and inclusion. ***"I wanted to talk to him [my son] for ages about all the stuff he was hearing from older kids and seeing on you tube but I didn't know how, the book made it very easy"-Parent (BQ HYB)***

Support for practitioners:

Oral Language Forum & Family Literacy Forum:

Youngballymun initiated an inter-agency forum on oral language development in prevention and early intervention areas in 2010. To date this forum meets on a regular basis.

The Oral Language Forum was well attended in June and November and the inaugural Family Literacy Network took place with two meetings during the year.

Practitioners from HSE Speech and language Therapy Departments, school principals and Home School Community liaison Teachers, Early Years Practitioners, Adult Literacy educators and Members of the ABC consortium attended these online Fora.

Youngballymun Company Limited By Guarantee

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Prioritising prevention and early intervention to other practitioners in language & Literacy:

The Hug Your Book programme continues to be an integral component of the Youngballymun programmes with parents and Practitioners highlighting the benefit of the supports received.

The programme also extended in to the Early Years, within two settings in the local Ballymun area, supporting practitioners to use the HYB within their Early Years settings.

Earlier in the year, the language and literacy team brought together Education Training Board staff from around the country to explore the Hug Your Book Programme and to share the Learning so that other practitioners can deliver the programme in their areas. This was a very successful session with the team sharing best practice of the family literacy programme.

Collaboration took place with a variety of practitioners such as TUSLA HSCL teachers, ABC practitioners, Early Years Practitioners, ETB Family literacy Tutors, and HSE Speech and Language Therapists. The L&L team collaborated with the team in Geraldstown house family resource centre and with Ballymun Child and Family Resource Centre to integrate literacy into the School's Out programme.

The Language and Literacy Coordinator continues to share best practice with national organisations about the Youngballymun evidence-based family literacy programmes. She also inputs to Universities through lectures and guest speaking.

Informing National Research: The language and Literacy Coordinator is currently researching parental engagement as part of a partnership between Youngballymun, Trinity College Dublin and the Irish Research Council.

Prevention Early Intervention:

Youngballymun attends and participates in a variety of networks both in the local North Dublin area and on a wider national level.

The staff team actively participate in the following: Ballymun Child & Family network; CYPSC's; Tusla Parent champions and ABC Learning Communities. Youngballymun developed and facilitates an IMH Steering Group, comprised of 16 Managers and local practitioners all actively driving the Infant Mental health agenda across the area. Youngballymun also participates in local & national structures to support the awareness and develop shared learning about the importance of prevention, early intervention. It participates in the ABC Managers Forum and sits on an ABC IMH Sub group. The team also actively engages in PEIN events.

Youngballymun continues to develop relationships with children's services managers to agree joint programmes of work in the areas of IMH, Language & Literacy and Social and Emotional development. The team work closely with a number of third level institutions, in particularly Trinity

College, DCU and the Marino Institute of Education. Collaborations are progressing and will continue as a focus for Youngballymun.

In 2022, Youngballymun supported and worked alongside the following amount of families and professionals in Ballymun and the broader area with a team of ten staff equivalent to six whole-time equivalent posts:

- **760 parents**
- **750 children (this figure would be increased if we are to talk about the knock on impact of parents attending our programmes and then implementing the learning with their children at home)**
- **569 practitioners**
- **50 organisations / schools / service managers and their teams**

Overall, 2022 was a year that the team and Board of Youngballymun could begin to get back to normality with Covid becoming less visible in the community as the year progressed. We continued to support parents and practitioners both in Ballymun and across the ABC's to the best of our capability, using Zoom and Teams and bringing back groups in person as the year went on. The team also persisted to use all the technology and tools developed when necessary, in order to provide the professional and comprehensive service that we could to all that participated in our programmes and worked alongside us.

Youngballymun Company Limited By Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Financial Review

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €248,977 (2021 - €184,467) and liabilities of €113,478 (2021 - €52,896). The net assets of the company have increased by €3,928.

Directors and Secretary

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

Gene Mehigan
Lillian O'Brien
Tony Fahey
Michelle Forde (Resigned 7 April 2022)
Duana Quigley (Resigned 29 September 2022)
Sandra Healy Chair
Deborah Murphy
Fiona Keane (Resigned 22 November 2022)
Andrias O'Shaughnessy (Resigned 3 February 2022)
Vanessa Fitzgerald (Appointed 16 June 2022)
Miriam Colum (Appointed 22 November 2022)
Dr. Geraldine French (Appointed 29 September 2022)
Dr. Ann Devitt (Appointed 22 November 2022)
Colm O'Shaughnessy (Appointed 16 June 2022)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Deborah Murphy.

Compliance with Sector-Wide Legislation and Standards

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

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

Post-Balance Sheet Events

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

Auditors

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


Statement on Relevant Audit Information

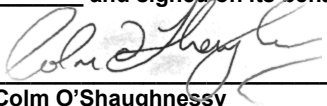
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken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

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Axis Centre, Ballymun, Dublin 9.

Approved by the Board of Directors on 12.10.2023 and signed on its behalf by:


Sandra Healy Chair
Director


Colm O'Shaughnessy
Director

Youngballymun Company Limited By Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

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

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

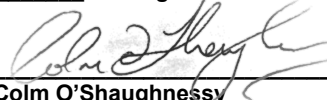
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined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

In so far as the directors are aware:

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

Approved by the Board of Directors on 12.10.2023 and signed on its behalf by:


Sandra Healy Chair
Director


Colm O'Shaughnessy
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Youngballymun Company Limited By Guarantee

Report on the audit of the financial statements

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Youngballymun Company Limited By Guarantee

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Youngballymun Company Limited By Guarantee

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

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

12.10.2023

Emma Delaney
for and on behalf of
KSI FAULKNER ORR LIMITED
Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

.....

Youngballymun Company Limited By Guarantee


STATEMENT OF FINANCIAL ACTIVITIES

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

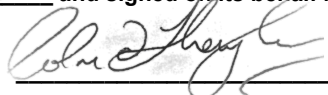
	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Income							
Charitable activities							
- Grants from governments and other co-funders	4.1	16,996	740,665	757,661	6,998	646,980	653,978
Expenditure							
Charitable activities	5.1	25,039	728,694	753,733	11,101	638,418	649,519
Net income/(expenditure)		(8,043)	11,971	3,928	(4,103)	8,562	4,459
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(8,043)	11,971	3,928	(4,103)	8,562	4,459
Reconciliation of funds							
Balances brought forward at 1 January 2022	13	34,603	96,968	131,571	38,706	88,406	127,112
Balances carried forward at 31 December 2022		26,560	108,939	135,499	34,603	96,968	131,571

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

Approved by the Board of Directors on 12.10.2023 and signed on its behalf by:



Sandra Healy Chair
Director



Colm O'Shaughnessy
Director


Youngballymun Company Limited By Guarantee

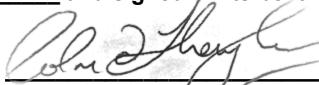
BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Current Assets			
Cash at bank and in hand		248,977	184,467
Creditors: Amounts falling due within one year	10	(113,478)	(52,896)
Net Current Assets		135,499	131,571
Total Assets less Current Liabilities		135,499	131,571
Funds			
Restricted trust funds		108,939	96,968
General fund (unrestricted)		26,560	34,603
Total funds	13	135,499	131,571

Approved by the Board of Directors on 12.10.2023 and signed on its behalf by:


 Sandra Healy Chair
 Director


 Colm O'Shaughnessy
 Director

Youngballymun Company Limited By Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		3,928	4,459
		3,928	4,459
Movements in working capital:			
Movement in debtors		-	1,000
Movement in creditors		60,582	33,832
		64,510	39,291
Cash generated from operations		64,510	39,291
Net increase in cash and cash equivalents		64,510	39,291
Cash and cash equivalents at 1 January 2022		184,467	145,176
Cash and cash equivalents at 31 December 2022	15	248,977	184,467

Youngballymun Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Youngballymun Company Limited By Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Axis Centre, Ballymun, Dublin 9, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

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

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Computer Equipment	- 25% Straight line
--------------------	---------------------

Creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Cash at bank and in hand

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

Taxation

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

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

4. INCOME

4.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2022	2021
	€	€	€	€
Tusla ABC Grant	-	548,630	548,630	568,846
IRC Funds	-	18,500	18,500	23,508
HSE Grant	-	35,543	35,543	36,906
Other Income	16,996	45,659	62,655	15,998
Tusla Other Grant	-	24,945	24,945	5,460
Dublin City Council	-	55,388	55,388	3,260
Children's Rights Alliance	-	12,000	12,000	-
	16,996	740,665	757,661	653,978

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
	€	€	€	€	€
Expenditure on charitable activities	96,627	-	125,058	221,685	130,910
Infant Mental Health	232,471	-	-	232,471	214,959
Language and Literacy	98,777	-	-	98,777	97,678
Social and Emotional	117,536	-	-	117,536	119,752
Partnership and Policy	83,264	-	-	83,264	86,220
	628,675	-	125,058	753,733	649,519

Included in the above 2022 expenditure of €753,733 is €548,630 that relates to the Tusla ABC grant.

5.2 SUPPORT COSTS

	Charitable Activities	2022	2021
	€	€	€
General Office	66,535	66,535	71,335
Finance Costs	174	174	183
Payroll Expenses	57,487	57,487	56,879
Audit and Accountancy Fees	862	862	2,513
	125,058	125,058	130,910

6. ANALYSIS OF SUPPORT COSTS

	2022	2021
	€	€
General Office	66,535	71,335
Finance Costs	174	183
Payroll Expenses	57,487	56,879
Audit and Accountancy Fees	862	2,513
	125,058	130,910

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2022 Number	2021 Number
Administration	1	1
Programme/Services	8	8
	<u>9</u>	<u>9</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	467,131	438,243
Social security costs	54,200	51,490
Pension costs	28,917	27,717
	<u>550,248</u>	<u>517,450</u>

8. The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000-€70,000	-	1
€70,001-€80,000	1	1
€80,001-€90,000	1	-
	<u>1</u>	<u>1</u>

9. TANGIBLE FIXED ASSETS

	Computer Equipment	Total
	€	€
Cost		
At 31 December 2022	20,624	20,624
Depreciation		
At 31 December 2022	20,624	20,624
Net book value		
At 31 December 2022	-	-

10. CREDITORS
Amounts falling due within one year

	2022 €	2021 €
Accruals	2,400	7,489
Deferred Income	111,078	45,407
	<u>113,478</u>	<u>52,896</u>

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

11. State Funding

Agency	Tusla - Children and Family Agency
Grant Programme	Department of Children and Youth
Purpose of the Grant	Revenue Funding
Term	31 December 2022
Deferred at 31.12.2021	€28,529
Grant Received in 2022	€542,046
Total	€570,575
Expenses – Tusla ABC only	€570,590
Capital Grant	No
Restriction on use	Restricted
Received in 2022 funding	€21,945
Deferred at 31.12.2022	€21,930
Agency	Infant Mental Health
Grant Programme	Infant Mental Health (IMH)
Purpose of the Grant	Research Contract (Tusla Funding)
Term	31 December 2022
Total Grant	€44,354
Grant received in 2022	€7,306
Deferred at 31.12.2022	€37,048
Capital Grant	No
Restriction on Use	Restricted
Agency	Tusla - CYPSC
Purpose of Grant	Other Expenditure
Term	31 December 2022
Total Grant	€3,000
Grant Received in 2022	€3,000
Capital Grant	No
Restriction on Use	Restricted

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

Agency	HSE Slainte Care Programme
Purpose of Grant	Slainte Care
Term	31 December 2022
Deferred at 31.12.2021	€7,000
Received in 2022	€25,000
Total Funds	€32,000
Expenses	€31,915
Capital Grant	No
Restriction on Use	Restricted
Deferred at 31.12.2022	€85

Agency	Tusla
Purpose of the Grant	Extra funding received for Infant Mental Health programmes in 2023
Term	31 December 2022
Total Grant	€50,000
Grant received in 2022	€0
Grant deferred at 31.12.2022	€50,000
Capital Grant	No
Restriction on Use	Restricted

Agency	Tusla
Purpose of Grant	Little Fitness Program for use in 2023
Term	12 Months
Total Grant	€2,000
Grant Received in 2022	€0
Deferred at 31.12.2022	€2,000
Capital Grant	No
Restriction in Use	Restricted

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

Agency	Dublin City Council Social Regeneration Funding
Purpose of Grant	Play Therapy Funding
Term	February 2022 January 2023
Total Grant	€46,388
Grant Received in 2022	€42,522
Deferred at 31.12.2022	€3,866
Capital Grant	No
Restricted Grant	Restricted
Agency	Health Service Executive
Purpose of Grant	Infant Mental Health Post
Term	31 December 2022
Total Grant	€37,000
Grant Received in 2022	€43,545
Deferred at 31.12.2022	€3,238
Capital Grant	No
Restriction in Use	Restricted
Deferred from 2021	€9,784
Agency	Irish Research Council Trinity College - PhD
Purpose of Grant	Support this employment based PhD
Term	12 months
Total Grant	€18,500
Grant Received in 2022	€19,778
Deferred at 31.12.2022	€0
Capital Grant	€1,278
Restriction in Use	
Deferred from 2021	

12. RESERVES

	2022	2021
	€	€
At 1 January 2022	131,571	127,112
Surplus for the financial year	3,928	4,459
At 31 December 2022	135,499	131,571

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	38,706	88,406	127,112
Movement during the financial year	(4,103)	8,562	4,459
At 31 December 2021	34,603	96,968	131,571
Movement during the financial year	(8,043)	11,971	3,928
At 31 December 2022	26,560	108,939	135,499

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
Restricted funds					
Restricted	96,968	740,665	728,694	-	108,939
Unrestricted funds					
Unrestricted General	34,603	16,996	25,039	-	26,560
Total funds	131,571	757,661	753,733	-	135,499

14. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27.

15. CASH AND CASH EQUIVALENTS

	2022 €	2021 €
Cash and bank balances	248,977	184,467

16. POST-BALANCE SHEET EVENTS

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

17. PLAY THERAPY PROJECT

Younballymun CLG facilitate the operation of the Play Therapy Group through the company. Included in the accounts is income relating to Play Therapy amounting to €55,388 (€9000 received from DAA and €46,388 from DCC in the year ended 31 December 2022. Expenditure related to this project in the year ended 31 December 2022 amounted to €45,710. At 31 December 2022 funds of €11,888 were held in benefit of Play Therapy. This is included in the bank balance of €248,977.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 12.10.2023.