

Youngballymun Company Limited By Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

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

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Youngballymun Company Limited By Guarantee

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Denise Fitzpatrick (Resigned 22 April 2021) Lillian O'Brien Tony Fahey Michelle Forde Gene Mehigan Duana Quigley Sandra Healy Deborah Murphy Fiona Keane Andrias O'Shaughnessy (Appointed 22 April 2021)
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 2021

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 2021.

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 2021.

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.

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Review of Activities, Achievements and Performance

Achievements in 2021

2021 continued to be a challenging year for Youngballymun in terms of the effect of Covid 19 on our team and the parents, practitioners and organisations we work with. The continued restrictions at various times during the year meant that a number of our programmes took place on zoom and we developed a blended model of working to suit parents and staff when Covid was high in the community.

The team continued to develop their skills using zoom and supports were also provided by phone and online. The following is a descriptor of our supports and services in 2021 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.

6 baby massage groups were facilitated online July - Dec 2021 with 26 parents & 27 babies participating.

Baby Ballymun Workshops:

Workshops took place with parents of babies to support them with issues related to feeding. These workshops focused on the importance of the relationship between parents and babies.

6 online workshops took place with 22 parents participating.

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 2021 the team continued to support 15 families including 20 parents and 20 children. During this year, the team completed their work with 5 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. This year my confidence is really strong, and I trust myself and my relationship with my daughter will be able for the challenges and joys of parenthood that are ahead'.

Talk and Play

Youngballymun delivers a weekly play group (1 hour 15 minutes) for parents and toddlers (during term time), with access to a Speech and Language Therapist. 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.

As a result of Covid restrictions, Talk and Play Everyday could not take place indoors and through collaboration with our partners in the Global Action Project (GAP), Talk & Play took place in the local community garden between April to December with 17 parents and 13 toddlers attending.

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.

4 groups were completed online in 2021 as Covid cases numbers remained high. Online COS only allows 3 parents to participate.

1 group that started at the end of 2020 was completed in January 2021.

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15 parents attended these 5 groups.

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 online to 216 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

Social & Emotional Programme

Support for parents:

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 12 to 14 week programmes.

- Incredible Years Extended programme for parents of children who have ADHD or ADHD type symptoms.

Three Incredible Years Parenting Programmes ran from Jan – April, one co-facilitated by the Home School & Community Liaison Teacher online to finish a programme started last year but which had stopped due to restrictions. The IY Extended Programme started online with 10 sessions from February to June and the remaining sessions continued from September to December. This was run in partnership with the HSCL teacher.

Another IY Basic course was co-facilitated online in the autumn with a trained parent with great success. Overall 18 parents participated in the IY courses.

Themed workshops:

Youngballymun continued to run a number of IY online Workshops based on the IY themes.

During Covid restrictions, Parents continued to be supported by telephone calls and facebook support and zoom.

During Covid, discussions with HSCL teachers identified an increase in anxiety both among children and parents in the area. The team developed a number of workshops to respond to address this need

Workshops included themes such as Helping children manage Anxiety; Mindfulness Toolkit and Mindfulness Parents Session. Other workshops included Promoting Positive Behaviour. 78 parents attended these workshops.

Families living in Emergency Accommodation:

As soon as restrictions allowed Youngballymun commenced a Wilderness Explorer Programme in collaboration with GAP (Global Action Plan). This programme ran for 8 weeks incorporating Planting, sustainability, wildlife in the garden and making birdfeeders focused on parents and children living in emergency accommodation.

Between January to June one to one support was offered to parents to promote social and emotional wellbeing of parents and children living in temporary accommodation. Story Sacks bags were delivered to families and schools in collaboration with Dublin City Library and the ABC programme. In the summer of 2021 families were moved out of the Travelodge as more families were housed or moved to other temporary accommodation. A number of the families who moved out had children in schools in Ballymun and kept up the contact with YB and participated in further programmes in the autumn. With our work with the Child and Family Network, Youngballymun continues to monitor the situation with families in the area, but work with the Travelodge came to an end during 2021. Youngballymun supported 86 parents and 144 children living in the Travelodge.

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. 12 children received play therapy across the four schools with three play therapists involved. The Steering Group then secured funding from Ballymun Social Regeneration Fund to expand the Project into 2022.

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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.

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 September 2021, Story Sacks was piloted online via zoom. The programme was successful in attendance and continued within two additional schools. These three programmes were attended by 25 parents and 3 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.

"It was a lovely way to start the year off seeing parents and letting them know we are here still" -HSCL

Due to covid restrictions face to face groups were unable to run during the year. So alongside Story Sacks, a number of bespoke workshops continued weekly with 8 parents each week. Themes included homework support, word and language development, reading comprehension and fluency. These workshops were called 'The Brew Crew'.

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 2021.

However, the Language & Literacy team developed 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 and was repeated again during the summer holidays. 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 Summer. The Language & Literacy team continued collaboration with the Ballymun Child & FRC (BCFRC) to host a 'Schools Out' Programme during the October/Halloween break and again another just before Christmas holidays. Free resource packs and books were again distributed. These programmes took place over three days. Over these four programmes, 330 parents and 688 children took part in the activities.

"I was honestly blown away with the amount of items in the pack. My daughter was delighted & it helped keep her entertained and off her tablet. Thank you so much it was really appreciated"-Parent

"Thank you very much for the pack and all your work! Very helpful and gives ideas and materials for family quality time."-parent

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 2021, five sessions of the Youngballymun "Hug your book" programmes were delivered in 3 primary schools; Hug Your Book was also delivered to parents who attended two of the Youngballymun IMH programmes including Talk & Play and to one community organisation in Ballymun.

In the autumn, HYB was carried out with parents on 3 Baby Massage courses and online with parents of 1 local school.

Overall, 61 parents participated In Hug Your Book with 91 children benefitting alongside 10 professionals including Home School Community Liaison teachers and Speech and Language therapists.

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Summer Slide:

Youngballymun Family literacy programmes are designed to equip parents with skills and strategies and develop resources to promote children's language and literacy and bring books to life using the evidence-based Balanced Literacy Framework. Summer Slide activity books were developed using an evidence-based Balanced literacy framework.

These books were originally created to support the slide in children's literacy skills over the summer months. As a result of Covid and school closures the Language and Literacy Coordinator was concerned about the "Covid Slide" in children's literacy skills. Contact was made with 11 primary schools, 2 Family Resource Centres, 2 CDYSB youth Clubs, After School Programmes and School Completion programmes in Ballymun and the team shared the summer slide resources with these organisations.

As a result of the closure of school's, children transitioning to secondary school were unprepared for their transition as the Mission Transition programme normally occurs during class time. The language and literacy coordinator contacted the 11 primary schools in Ballymun and shared the resource Mission Transition programme booklet. Overall these resources reached the parents of approx. 550+ children in Ballymun with 33 professionals involved.

Support for practitioners:

Oral Language 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 May by 31 practitioners from around the country. The focus of the forum was supporting children who are bilingual with a speaker from Mary Immaculate College, Limerick. The OLF in May had a good representation from across a variety of disciplines.

In November, another Oral Language Forum took place online with 38 practitioners participating. For this forum, The Happy Talk Team presented their recently published evaluation of Happy Talk. Happy Talk is a targeted selective model of care provided as part of the Cork City Primary Care Speech and Language Therapy services (North Lee and South Lee).

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

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 language and literacy team continued to coach ETBI tutors in delivery of the evidence-based family literacy programmes. The L&L team collaborated with the team in Geraldstownhouse 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.

The language and literacy team continued to inform practice in Universities through lectures and guest speaking. Two universities were visited between July and December. Trinity College, Dublin and Dublin City University. As a result, the team were able to reach 100 + students.

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; BEST; 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 actively 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 participate 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 particular Trinity College, DCU and Marino Institute of Education. Collaborations are progressing and will continue as a focus for Youngballymun.

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DIRECTORS' ANNUAL REPORT

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In 2021, Youngballymun supported and worked alongside the following amount of families and professionals in Ballymun and the broader area with a team of 10 equivalent to 6 whole-time equivalent posts:

- 725 Parents
- 1,545 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)
- 430 practitioners
- 58 organisations / schools / service managers and their teams

Overall, 2021 was a demanding year for the team and Board of Youngballymun with the challenges that Covid brought during the year. However, we continued to support parents and practitioners both in Ballymun and across the ABC's to the best of our capability, adapting to Zoom and Teams and bringing back groups in person whenever possible. The team also became adept at using all the technology and tools developed in order to provide the professional and comprehensive service that we could to all that participated in our programmes and worked alongside us.

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 €184,467 (2020 - €146,176) and liabilities of €52,896 (2020 - €19,064). The net assets of the company have increased by €4,459.

Directors and Secretary

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

Denise Fitzpatrick (Resigned 22 April 2021)
Lillian O'Brien
Tony Fahey
Michelle Forde
Gene Mehigan
Duana Quigley
Sandra Healy
Deborah Murphy
Fiona Keane
Andrias O'Shaughnessy (Appointed 22 April 2021)

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.

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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 22 November 2022 and signed on its behalf by:

Sandra Healy
Director

Deborah Murphy
Director

Youngballymun Company Limited By Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2021

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 22 November 2022 and signed on its behalf by:

Sandra Healy
Director

Deborah Murphy
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 2021 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 2021 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.

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

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Youngballymun Company Limited By Guarantee **STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Charitable activities							
- Grants from governments and other co-funders	4.1	6,998	646,980	653,978	-	628,280	628,280
Expenditure							
Charitable activities	5.1	11,101	638,418	649,519	438	625,873	626,311
Net income/(expenditure)		(4,103)	8,562	4,459	(438)	2,407	1,969
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(4,103)	8,562	4,459	(438)	2,407	1,969
Reconciliation of funds							
Balances brought forward at 1 January 2021	14	38,706	88,406	127,112	39,144	85,999	125,143
Balances carried forward at 31 December 2021		34,603	96,968	131,571	38,706	88,406	127,112

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 22 November 2022 and signed on its behalf by:

Sandra Healy
Director

Deborah Murphy
Director

Youngballymun Company Limited By Guarantee
BALANCE SHEET
as at 31 December 2021

	Notes	2021 €	2020 €
Current Assets			
Debtors	10	-	1,000
Cash at bank and in hand		184,467	145,176
		<u>184,467</u>	<u>146,176</u>
Creditors: Amounts falling due within one year	11	<u>(52,896)</u>	<u>(19,064)</u>
Net Current Assets		<u>131,571</u>	<u>127,112</u>
Total Assets less Current Liabilities		<u>131,571</u>	<u>127,112</u>
Funds			
Restricted trust funds		96,968	88,406
General fund (unrestricted)		34,603	38,706
Total funds	14	<u>131,571</u>	<u>127,112</u>

Approved by the Board of Directors on 22 November 2022 and signed on its behalf by:

Sandra Healy
Director

Deborah Murphy
Director

Youngballymun Company Limited By Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		4,459	1,969
		4,459	1,969
Movements in working capital:			
Movement in debtors		1,000	(1,000)
Movement in creditors		33,832	3,727
		39,291	4,696
Cash generated from operations		39,291	4,696
Net increase in cash and cash equivalents		39,291	4,696
Cash and cash equivalents at 1 January 2021		145,176	140,480
Cash and cash equivalents at 31 December 2021	16	184,467	145,176

Youngballymun Company Limited By Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

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 2021 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 2021

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
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Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

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.

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

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.

4. INCOME

4.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Tusla ABC Grant	-	568,846	568,846	570,575
IRC Funds	-	23,508	23,508	16,000
HSE Grant	-	36,906	36,906	33,205
DNWAP	-	-	-	3,000
Other Income	6,998	9,000	15,998	-
Tusla Other Grant	-	5,460	5,460	4,500
Dublin City Council	-	3,260	3,260	1,000
	6,998	646,980	653,978	628,280

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Expenditure on charitable activities	-	-	130,910	130,910	122,780
Infant Mental Health	214,959	-	-	214,959	195,505
Language and Literacy	97,678	-	-	97,678	105,634
Social and Emotional	119,752	-	-	119,752	115,274
Partnership and Policy	86,220	-	-	86,220	87,118
	518,609	-	130,910	649,519	626,311

Included in the above 2021 expenditure of €649,519 is €568,846 that relates to the Tusla ABC grant.

5.2 SUPPORT COSTS

	Charitable Activities	2021	2020
	€	€	€
General Office	71,335	71,335	69,824
Finance Costs	183	183	177
Payroll Expenses	56,879	56,879	50,430
Legal and Professional Fees	-	-	750
Audit and Accountancy Fees	2,513	2,513	1,599
	130,910	130,910	122,780

6. ANALYSIS OF SUPPORT COSTS

	2021	2020
	€	€
General Office	71,335	69,824
Finance Costs	183	177
Payroll Expenses	56,879	50,430
Legal and Professional Fees	-	750
Audit and Accountancy Fees	2,513	1,599
	130,910	122,780

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2021 Number	2020 Number
Administration	1	1
Programme/Services	8	7
	<u>9</u>	<u>8</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	438,243	392,298
Social security costs	51,490	45,934
Pension costs	27,717	25,967
	<u>517,450</u>	<u>464,199</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 2021	20,624	20,624
Depreciation		
At 31 December 2021	20,624	20,624
Net book value		
At 31 December 2021	-	-

10. DEBTORS

	2021 €	2020 €
Accrued Income	-	1,000

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

11. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Accruals	7,489	9,280
Deferred Income	45,407	9,784
	52,896	19,064

12. State Funding

Agency

Tusla - Department of Children & Youth Affairs

Grant Programme Area Based Childhood Programme

Purpose of the Grant Revenue Funding

Term 31 December 2021

Total Fund €568,846

Deferred at 31.12.2021 €0

Capital Grant No

Restriction on use Restricted

Agency

Health Service Executive

Grant Programme Infant Mental Health (IMH)

Purpose of the Grant Co-ordinator post

Term 31 December 2021

Grant deferred from 2020 €9,784

Grant received in 2021 €37,000

Grant deferred at 31.12.2021 €9,848

Capital Grant No

Restriction on Use Restricted

Agency

Tusla - Department of Children & Youth Affairs

Purpose of Grant Other Expenditure

Term 31 December 2021

Total Fund €33,989

Deferred at 31.12.2021 €28,529

Capital Grant No

Restriction on Use Restricted

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Agency **Dublin City Council**

Purpose of Grant	Play Therapy
Term	31 December 2021
Total Fund	€3,260
Accrued at 31.12.2021	€0
Capital Grant	No
Restriction on Use	Restricted

Agency **Health Service Executive**

Purpose of the Grant	Slainte Care Funding
Term	31 December 2021
Grant deferred from 2020	€0
Grant received in 2021	€7,000
Grant deferred at 31.12.2021	€7,000
Capital Grant	No
Restriction on Use	Restricted

13. RESERVES

	2021 €	2020 €
At 1 January 2021	127,112	125,143
Surplus for the financial year	4,459	1,969
At 31 December 2021	<u>131,571</u>	<u>127,112</u>

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	39,144	85,999	125,143
Movement during the financial year	(438)	2,407	1,969
At 31 December 2020	38,706	88,406	127,112
Movement during the financial year	(4,103)	8,562	4,459
At 31 December 2021	<u>34,603</u>	<u>96,968</u>	<u>131,571</u>

Youngballymun Company Limited By Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Restricted	88,406	646,980	638,418	-	96,968
Unrestricted funds					
Unrestricted General	38,706	6,998	11,101	-	34,603
Total funds	127,112	653,978	649,519	-	131,571

15. 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.

16. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	184,467	145,176

17. POST-BALANCE SHEET EVENTS

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

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 22 November 2022.

YOUNGBALLYMUN COMPANY LIMITED BY GUARANTEE
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
NOT COVERED BY THE REPORT OF THE AUDITORS
THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

YoungBallymun Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix I: Detailed Statement of Financial Activities**

For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income (Appendix II)		
Income from Charitable Activities	653,978	628,280
Total Income	<u>653,978</u>	<u>628,280</u>
Expenditure (Appendix III & IV)		
Expenditure on Charitable Activities	649,519	626,311
Total expenditure	<u>649,519</u>	<u>626,311</u>
Net Income	<u><u>4,459</u></u>	<u><u>1,969</u></u>

YoungBallymun Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix II: Income**

For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income from Charitable Activities		
Tusla ABC Grant	568,846	570,575
IRC Funds	23,508	16,000
HSE Grant	36,906	33,205
DNWAP	-	3,000
Tusla Other Grant	5,460	4,500
Dublin City Council	3,260	1,000
Other Income	15,998	-
Help for Children Fund	-	-
Dublin Childcare Service Committee	-	-
	<u>653,978</u>	<u>628,280</u>

YoungBallymun Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix III: Expenditure**

For the Year-Ended 31st December 2021

	2021	2020
	€	€
Charitable Activities		
Infant Mental Health	214,959	195,505
Language and Literacy	97,678	105,634
Social and Emotional	119,752	115,274
Partnership and Policy	86,220	87,118
	<u>518,609</u>	<u>503,531</u>
Support Costs		
General Office	71,335	69,824
Finance Costs	183	177
Payroll Expenses	56,879	50,430
Legal and Professional Fees	-	750
Audit and Accountancy Fees	2,513	1,599
	<u>130,910</u>	<u>122,780</u>
	<u>649,519</u>	<u>626,311</u>

YoungBallymun Company Limited by Guarantee

(A company limited by guarantee, without a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Appendix IV: Support Costs**

For the Year-Ended 31st December 2021

	2021	2020
	€	€
Wages and Salaries	56,879	50,430
Office Expenses	5,463	6,440
IT	5,534	8,445
Insurance	3,000	1,723
Legal and Professional	-	750
Audit and Accounting	2,513	1,599
Sundry Expenses	19,886	21,009
Rent	31,063	28,615
Light and Heat	455	727
Repairs and Maintenance	5,934	2,865
Bank Charges	183	177
	<u>130,910</u>	<u>122,780</u>