

Ballymun Regional Youth Resource Company Limited by Guarantee
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

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

Company Number: 375435
Charity Number: 15461
Charities Regulatory Authority Number: 20053420

Ballymun Regional Youth Resource Company Limited by Guarantee

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

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Ballymun Regional Youth Resource Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Miriam Brown Ian Delaney Clare Ann Carey Fiona Gallagher Barbara Morrissey Theresa Lydon Claran Mollahan Kenneth Parkinson Sameeah Zahangir Holland
Company Secretary	Kenneth Parkinson
Charity Number	15461
Charities Regulatory Authority Number	20053420
Company Number	375435
Registered Office and Principal Address	Ballymun Central Youth Facility The Reco Silloogue Road Ballymun Dublin 11 Ireland
Auditors	KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
Bankers	Allied Irish Banks, 53 Main Street, Finglas, Dublin 11.
Solicitors	Cormac O Ceallaigh & Co Solicitors 388 North Circular Road Phibsborough Dublin 7 Ireland

Ballymun Regional Youth Resource 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 Ballymun Regional Youth Resource 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

BRYR's mission is to empower young people to reach their full potential, by putting in place a range of resources that will support them to make a happy, healthy, and successful transition to adulthood, promoting health, well-being and resilience at all stages of their development.

BRYR'S vision of the future is one where all young people in Ballymun:

- Can have a wide range of positive experiences which support their true sense of identity, realise their potential and participate as full and active citizens in a secure and peaceful society.
- Know their rights and have these rights protected and promoted.
- Understand their responsibilities to themselves and others.
- Are valued, understood, involved and feel safe and supported.

Objectives

ACTIVITIES AND OBJECTIVES

BRYR divides its work into ten interlinked programmes, all of which use a variety of approaches and models of practice to engage, support and guide young people towards the best possible outcomes they can achieve which will also impact positively upon the wider community.

1. Outreach
2. Youth Work
3. Youth Projects
4. Youth Arts & Digital Media
5. Training Development & Volunteer Support
6. Interagency Projects
7. Youth Mental Health
8. Youth Employment
9. Advocacy
10. Facilities

Programmes of work are needs based, outcome focused, underpinned by best practice, supported by evidence. All programmes are designed to meet the following needs of young people:

- Developmental
- Psychological
- Social
- Behavioural
- Parental involvement
- Emotional
- Sexual Health
- Educational
- Advocacy

Ballymun Regional Youth Resource Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

- Employment
- Participation
- Progression

The Outcomes of the BRYR Annual Programme of Work are based on a critical set of personal and social development competencies. These are as follows:

1. Communication Skills
2. Confidence & agency
3. Planning & problem solving
4. Relationships
5. Resilience & determination
6. Self-discipline
7. Emotional Intelligence

-The Outreach programme is an extension of centre-based activities that takes place on the young person's own territory. It is a street-based programme that engages young people in gangs, at risk of gang membership or involved in gang-related activities, anti-social behaviour and criminality as well as young people effected/impacted by substance misuse and substance related harm.

-The Youth Work programme provides a comprehensive range of needs based, developmental activities, resources, and learning opportunities, all of which use a variety of approaches to engage, support and guide young people in their transition to adulthood.

-Youth Projects is a gender specific programme for young women aged 10-24yrs. The programme challenges stereotypes associated with the gender of young women.

-The Inter- Agency Youth Projects work closely with several community agencies, both statutory and non-statutory to improve outcomes for children and young people.

-The Youth Arts & Digital Media programme enables young people to participate in creative activity as a means of self-expression and development in a safe, professional and enjoyable environment.

-Training & Development & Volunteer Support is vital for building the competence and confidence of youth workers and volunteers and for sustaining their commitment in youth work. BRYR values the benefits volunteers and students bring to our organisation through the addition of skills, interests, life experiences and cultural backgrounds.

-Youth Mental Health programmes support the well-being of our young people, promote positive mental health and ultimately, to build resilience. All programmes in BRYR have a focus on the promotion of positive mental health.

-Youth Employment & Education programmes seek to offer an alternative to mainstream education and increase the employability of our young people.

-The Advocacy Programmes aim is to advocate with and for young people and their rights, providing a greater role for unmediated voices of young people.

The following objectives were set in the context of optimising service delivery:

Objective 1: To meet the needs of young people in Ballymun and surrounding areas by providing a quality youth work service which is outcomes focused, underpinned by best practice, supported by evidence and in line with national strategy.

Objective 2: To support the parents, grandparents and guardians of young people in our service so that they can provide a supportive home environment that is conducive to their child's development.

Objective 3: To work in partnership with a range of statutory, voluntary and community groups to ensure that BRYR is the voice of young people in the area and to play our part in supporting these agencies in building a stronger, safer Ballymun community.

Objective 4: To support volunteering in all aspects of our work.

Objective 5: To support and value our staff team as they endeavour to meet the needs of young people, to enable their transition to adulthood by nurturing a sense of self-worth and a sense of belonging to the community.

Objective 6: To manage our resources effectively, to provide a sound base to deliver and develop services by securing resources from a range of existing and new funding sources, implementing effective cost saving initiatives where necessary, managing our infrastructure and financial capital effectively, maximizing the potential for sustainable growth, managing risk effectively, ensuring effective governance of the organisation in line with regulatory and statutory obligations.

Ballymun Regional Youth Resource Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Structure, Governance and Management

Structure

Governing Document

The company (BRYR) is a charitable company limited by guarantee, and not having a share capital incorporated in Ireland under the Companies Acts, 1963 to 2013 on 8 September 2003. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as be required not exceeding one Euro (€1).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association and managed by a board of directors. The company has been granted charitable status under Section 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11541/CRA No 20053420.

Recruitment and Appointment of the Board

The board is committed to achieving high standards of governance. Board members do not receive any remuneration in respect of their services to the charity. Expenses are reimbursed where claimed. There have been no contracts or arrangements entered into during the financial year in which a board member was materially interested or which were significant in relation to the company activities.

Governance

Organisation Structure

The board is required to have a minimum of five members and up to a maximum of fifteen members who are required to meet on a number of occasions during the year. They are responsible for the strategic direction and policy of the company. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity and they meet ten times per annum.

Youth Service Manager

The Youth Service Manager reports to the board of directors and collectively provides leadership and strategic management, developing and furthering the aims and objectives of the company. The Youth Service Manager has the responsibility of putting in place the actions and strategies necessary to achieve the company's objectives.

Finance and Governance Committee

As part of the board's plans to fulfil its objectives in this area it has constituted a Finance Committee to ensure an effective review and monitoring of financial risks, reliable management and financial reporting, compliance with laws and regulations and the maintenance of an effective and efficient audit. The committee consists of 3 Board members and the Youth Service Manager and adheres to a clearly defined terms of reference framework.

Human Resources Committee

The board has established a Human Resource Committee to advise the Youth Service Manager on remuneration policies and other employee issues. Employee rates of pay are within the terms and conditions as set down by the company's principal funders. The committee consists of 2 Board members and the Youth Service Manager and adheres to a clearly defined terms of reference.

Governance Sub Committee

The Governance Sub Committee, GSC, shall provide the Board with guidance on all corporate governance matters of relevance to the Company as required. The three predominant areas of focus for the GSC will be the Company's compliance with the Companies Act 2014, The Charities Act 2009 and review of internal company policy.

Review of Activities, Achievements and Performance

Achievement and Performance

BRYR made over 4,868 points of contact with young people through our building based work during 2020 which is a real reflection of 'on the ground' activity and an endorsement that there is real interaction between young people and the services provided

10-14yrs	2,089
15-17yrs	1,118
18-21yrs	884
22-24yrs	532
Over 25's	245
TOTAL	4,868

In addition to the building based points of contact the BRYR Outreach team worked with over 1,637 young people throughout 2021.

Ballymun Regional Youth Resource Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Income

Principal Funding Resources

The company's principal source of funding are grants received from various government agencies such as the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), Health Service Executive (HSE) and the Department of Social Protection (DSP). Dublin City Council (DCC), City of Dublin Education & Training Board (CDET) and other local agencies provide other sources of funding. One-off fund raising activities took place on a regular basis.

Financial Results

At the end of the financial year the company has assets of €127,477 (2020 - €93,176) and liabilities of €52,331 (2020 - €47,798). The net assets of the company have increased by €29,768.

Reserves Position and Policy

Investment and Reserves Policy

The board has examined the company requirements for reserves in light of the main risks to the organisation. It has established a policy whereby funds are held at an appropriate level to meet statutory requirements.

Principal Risks and Uncertainties

The directors have identified that the key risks and uncertainties the company faces in relation to all of its activities, but in particular the on-going provision of adequate & sustainable funding, limited availability of non-restricted grant income, rent & insurance cost increases and an inability to generate insufficient reserves due to limited core funding levels.

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets, targets and projections.
- The company continually engages with core funders in relation to our lack of funding to hold an adequate level of reserves in line with best practice, risk management and good governance.
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis.
- Internal control risks are minimised by the implementation of financial policies and procedures which controls the authorisation of all transaction and projects.
- The directors are aware of the key risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that there are appropriate systems in place to address these risks.

Plans and future developments

The sustainability of BRYR remains the key focus for 2022. The directors are committed to working within a meaningful level of funding capacity that will allow the organisation meet the current and emerging needs of young people in the community. The main operational focus for BRYR in 2021 is the implementation of and compliance with the new DCEDIY funding scheme "UBU: Your Place Your Space". BRYR will continue to ensure all of work is needs based, outcomes focused, evidence informed, in line with best practice and national policies.

Directors and Secretary

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

Miriam Brown
Ian Delaney
Clare Ann Carey
Fiona Gallagher
Barbara Morrissey
Theresa Lydon
Ciaran Mollahan
Kenneth Parkinson
Sameeah Zahangir Holland

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 Kenneth Parkinson.

Ballymun Regional Youth Resource Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Compliance with Sector-Wide Legislation and Standards

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

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Act 2009

Post-Balance Sheet Events

The Coronavirus Crisis has had a substantial impact on the company's business activities. Throughout the lock-down we remained fully operational but working remotely. The majority of our Youth Activities Programmes were delivered on-line, through social media and Digital Youth Work. At the outset of the lock-down BRYR carried out a needs / risk assessment and produced a Covid 19 Community Action Plan to deliver revised programmes during this time. While our funding remained secure, as per our budget allocation for 2021, we incurred additional costs to deal with the pandemic, for example Physical Distancing Screens for reception and cafe area, social distancing signage and jacket slip, protective clothing for outreach workers, mobile phones and lap-tops, hand sanitiser/face masks and gloves. To cover these costs and the costs of cleaning and sanitising the Reco up to 31st December 2021 we have sought financial support from our funders

Auditors

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

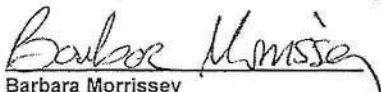
Statement on Relevant Audit Information

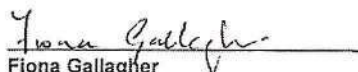
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken 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 Ballymun Central Youth Facility, The Reco, Sillogue Road, Ballymun, Dublin 11.

Approved by the Board of Directors on 11/5/22 and signed on its behalf by:


Barbara Morrissey
Director


Fiona Gallagher
Director

Ballymun Regional Youth Resource 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.

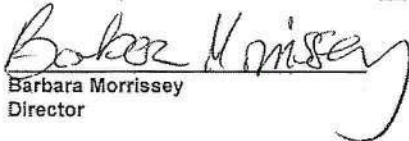
The directors confirm that they have complied with the above requirements in preparing the financial statements.

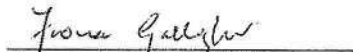
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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 11/5/22 and signed on its behalf by:


Barbara Morrissey
Director


Fiona Gallagher
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Ballymun Regional Youth Resource Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Ballymun Regional Youth Resource 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 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Ballymun Regional Youth Resource 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 8, 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.

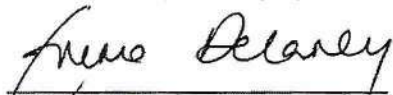
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Ballymun Regional Youth Resource 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

11th May 2022

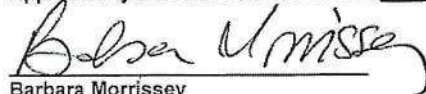
Ballymun Regional Youth Resource Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES

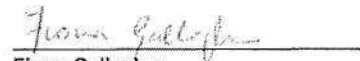
(Incorporating an Income and Expenditure Account)
 for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Donations and legacies	5.1	2,500	-	2,500	-	-	-
Charitable activities							
- Grants from governments and other co-funders	5.2	-	1,729,729	1,729,729	-	1,740,393	1,740,393
Other income	5.3	26,400	600	27,000	19,829	-	19,829
Total income		28,900	1,730,329	1,759,229	19,829	1,740,393	1,760,222
Expenditure							
Charitable activities	6.1	4,334	1,725,127	1,729,461	16,644	1,747,442	1,764,086
Other expenditure	6.2	-	-	-	3,180	-	3,180
Total Expenditure		4,334	1,725,127	1,729,461	19,824	1,747,442	1,767,266
Net income/(expenditure)		24,566	5,202	29,768	5	(7,049)	(7,044)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		24,566	5,202	29,768	5	(7,049)	(7,044)
Reconciliation of funds							
Balances brought forward at 1 January 2021	16	14,142	31,236	45,378	14,137	38,285	52,422
Balances carried forward at 31 December 2021		38,708	36,438	75,146	14,142	31,236	45,378

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 11/5/22 and signed on its behalf by:


 Barbara Morrissey
 Director

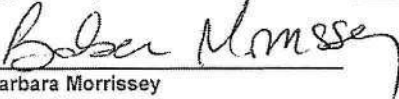

 Fiona Gallagher
 Director


Ballymun Regional Youth Resource Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	11	12,666	18,702
Current Assets			
Debtors	12	10,114	3,394
Cash at bank and in hand		104,707	71,080
		114,821	74,474
Creditors: Amounts falling due within one year	13	(52,331)	(47,798)
Net Current Assets		62,490	26,676
Total Assets less Current Liabilities		75,146	45,378
Funds			
Restricted trust funds		36,438	31,236
General fund (unrestricted)		38,708	14,142
Total funds	16	75,146	45,378

Approved by the Board of Directors on 11/5/22 and signed on its behalf by:


 Barbara Morrissey
 Director


 Fiona Gallagher
 Director

Ballymun Regional Youth Resource 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		29,768	(7,044)
Adjustments for:			
Depreciation		7,030	6,833
		<u>36,798</u>	<u>(211)</u>
Movements in working capital:			
Movement in debtors		(6,720)	4,765
Movement in creditors		4,533	(64,214)
		<u>34,611</u>	<u>(59,660)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(984)	(4,585)
		<u>33,627</u>	<u>(64,245)</u>
Net increase in cash and cash equivalents		71,080	135,325
Cash and cash equivalents at 1 January 2021		71,080	135,325
Cash and cash equivalents at 31 December 2021	18	<u>104,707</u>	<u>71,080</u>

Ballymun Regional Youth Resource Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Ballymun Regional Youth Resource Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Ballymun Central Youth Facility, The Reco, Sillogue Road, Ballymun, Dublin 11, Ireland which is also the principal place of activity 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) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

Ballymun Regional Youth Resource Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

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:

Buildings	- 10% Straight line
IT Equipment	- 20% Straight line
Office Equipment	- 5% / 10% Straight line
Motor vehicles	- 20% Straight line
Other Equipment	- 20% Straight line

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.

Ballymun Regional Youth Resource Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Taxation

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

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of fixed assets

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

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

5. INCOME

5.1 DONATIONS AND LEGACIES	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
Fundraising	2,500	-	2,500	-
5.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
CDYSB / CDETB - TFYS & UBU	-	1,159,740	1,159,740	1,133,454
CDYSB / CDETB Interim	-	52,500	52,500	50,500
DCEDIY/CDYSB/CDETB - Capital Grant Scheme	-	29,886	29,886	39,273
HSE Interim / Ballymun LDATF	-	187,522	187,522	218,303
DSP Re-Engage Programme	-	173,246	173,246	210,426
DFHERIS/SOLAS/CDETB	-	21,878	21,878	22,301
Dublin City Council	-	47,756	47,756	51,756
HSE Mental Health Initiative	-	11,054	11,054	5,000
NCYI Arts	-	2,310	2,310	292
CYPSC	-	31,037	31,037	7,583
CDYSB / CDETB ICT Grant	-	-	-	1,505
CDYSB / Minor Grant	-	8,000	8,000	-
DAA Green Grant	-	2,500	2,500	-
Motivation Interview	-	800	800	-
Dublin City Council / Halloween	-	1,500	1,500	-
	-	1,729,729	1,729,729	1,740,393

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

5.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
	Other income	7,943	600	8,543	3,380
	Room Hire	18,457	-	18,457	16,449
		<u>26,400</u>	<u>600</u>	<u>27,000</u>	<u>19,829</u>
6.	EXPENDITURE				
6.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2021
		€	€	€	€
	Youth Programmes DCYA	1,120,433	-	94,472	1,214,905
	CDETB and DEASP	195,339	-	3,261	198,600
	LDTF Interim HSE	178,455	-	-	178,455
	Other	96,512	-	3,641	100,153
	Capital Grant Scheme	-	-	33,084	33,084
	Minor Grant Expenditure	4,264	-	-	4,264
		<u>1,595,003</u>	<u>-</u>	<u>134,458</u>	<u>1,729,461</u>
					<u>1,764,086</u>
6.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2021
		€	€	€	€
	Other expenditure	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,180</u>
6.3	SUPPORT COSTS		Charitable Activities	2021	2020
			€	€	€
	IT Costs		4,509	4,509	4,018
	Premises		64,915	64,915	89,015
	Communications		11,277	11,277	11,905
	General		25,497	25,497	48,865
	Professional Fees		21,230	21,230	45,196
	Depreciation		7,030	7,030	6,833
			<u>134,458</u>	<u>134,458</u>	<u>205,832</u>
7.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment		2021	2020
				€	€
	IT Costs	Support		4,509	4,018
	Premises	Support		64,915	89,015
	Communications	Support		11,277	11,905
	General	Support		25,497	48,865
	Professional Fees	Support		21,230	45,196
	Depreciation	Support		7,030	6,833
				<u>134,458</u>	<u>205,832</u>

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

8. NET INCOME	2021	2020
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	<u>7,030</u>	<u>6,833</u>

9. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2021	2020
	Number	Number
Employees	<u>35</u>	<u>32</u>

The staff costs comprise:

	2021	2020
	€	€
Wages and salaries	<u>1,325,751</u>	<u>1,348,034</u>
Social security costs	<u>131,319</u>	<u>130,398</u>
	<u>1,457,070</u>	<u>1,478,432</u>

10. EMPLOYEE BENEFITS

The number of employees whose total employee benefits for the reporting period fell within the bands below were:

Number of Employees	2021
€60,000-€70,000	1

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

11. TANGIBLE FIXED ASSETS

	Buildings	IT Equipment	Office Equipment	Motor vehicles	Other Equipment	Total
	€	€	€	€	€	€
Cost						
At 1 January 2021	52,825	95,478	235,755	46,990	2,928	433,976
Additions	-	-	984	-	-	984
At 31 December 2021	52,825	95,478	236,739	46,990	2,928	434,960
Depreciation						
At 1 January 2021	50,075	90,876	235,755	37,396	1,172	415,274
Charge for the financial year	459	2,590	197	3,198	586	7,030
At 31 December 2021	50,534	93,466	235,952	40,594	1,758	422,304
Net book value						
At 31 December 2021	2,291	2,012	787	6,396	1,170	12,656
At 31 December 2020	2,750	4,602	-	9,594	1,756	18,702

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

12. DEBTORS	2021	2020
	€	€
Trade debtors	5,438	308
Prepayments	3,086	3,086
Accrued Income	1,590	-
	<u>10,114</u>	<u>3,394</u>

13. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Taxation and social security costs	30,542	33,091
Other creditors	5,576	3,221
Accruals	16,213	5,432
Deferred Income	-	6,054
	<u>52,331</u>	<u>47,798</u>

14. State Funding

Agency	City of Dublin Youth Service Board / CDET B
Sponsoring Government Department	DCEDIY/CDYSB/CDET B
Grant Programme	UBU
Total Grant	€1,159,740
Term	2021
Reflected in 2021	€1,159,740
Capital Grant	No
Restriction on use	Restricted
Agency	City of Dublin Youth Services Board / CDET B
Sponsoring Government Department	DCEDIY/CDYSB/CDET B
Grant Programme	CDYSB Minor Grant
Total Grant	€8,000
Term	2021
Reflected in 2021	€8,000
Capital Grant	No
Restriction on use	Restricted

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	Department of Health/ HSE
Sponsoring Government Department	Department of Health
Grant Programme	HSE Mental Health
Total Grant	€11,054
Term	2021
Reflected in 2021	€11,054
Capital Grant	No
Restriction on use	Restricted
Agency	City of Dublin Youth Service Board / CDET B
Sponsoring Government Department	Department of Health/LDTF
Grant Programme	LDTF Intern
Total Grant	€52,500
Term	2021
Reflected in 2021	€52,500
Capital Grant	No
Restriction on use	Restricted
Agency	City of Dublin Youth Service Board / CDET B
Sponsoring Government Department	DCEDIY/CDYSB/CDET B
Grant Programme	DCEDIY/CDYSB/CDET B - Capital Grant Scheme
Total Grant	€29,886
Term	2021
Reflected in 2021	€29,886
Capital Grant	Yes
Restriction on use	Restricted

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	Ballymun Drugs & Alcohol Task Force
Sponsoring Government Department	Department of Health/DPU
Grant Programme	HSE Interim Grant
Total Grant	€187,522
Term	2021
Reflected in 2021	€187,522
Capital Grant	No
Restriction on use	Restricted
Agency	City of Dublin Education and Training Board
Sponsoring Government Department	DFHERIS/SOLAS/CDET B
Grant Programme	Back to Education Initiative
Total Grant	€21,878
Term	2021
Reflected in 2021	€21,878
Capital Grant	No
Restriction on use	Restricted
Agency	Department of Social Protection
Sponsoring Government Department	Department of Social Protection
Grant Programme	Re-engage Programme
Total Grant	€173,246
Term	2021
Reflected in 2021	€173,246
Capital Grant	No
Restriction on use	Restricted

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	Dublin City Council
Sponsoring Government Department	Department of Housing, Planning & Local Government
Grant Programme	Easy Street, Summer and Community Programmes
Total Grant	€49,256
Term	2021
Reflected in 2021	€49,256
Capital Grant	No
Restricted on use	Restricted
Agency	City of Dublin Youth Services Board
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	CYPSC
Total Grant	€31,037
Term	2021
Reflected in 2021	€31,037
Capital Grant	No
Restricted on use	Restricted
Agency	National Youth Council of Ireland
Grant Programme	NCYI Arts
Total Grant	€2,310
Term	2021
Reflected in 2021	€2,310
Capital Grant	No
Restricted on use	Restricted
Agency	DAA
Grant Programme	DAA Green Grant
Total Grant	€2,500
Term	2021
Reflected in 2021	€2,500
Capital Grant	No
Restricted on use	Restricted

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Agency	National Youth Council of Ireland
Grant Programme	Motivation Interview
Total Grant	€800
Term	2021
Reflected in 2021	€800
Capital Grant	No
Restricted on use	Restricted

16. RESERVES

	2021	2020
	€	€
At 1 January 2021	45,378	52,422
Surplus/(Deficit) for the financial year	29,768	(7,044)
At 31 December 2021	<u>75,146</u>	<u>45,378</u>

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2020	14,137	38,285	52,422
Movement during the financial year	5	(7,049)	(7,044)
At 31 December 2020	14,142	31,236	45,378
Movement during the financial year	24,566	5,202	29,768
At 31 December 2021	<u>38,708</u>	<u>36,438</u>	<u>75,146</u>

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Charitable Activities	31,236	1,730,329	1,725,127	-	36,438
Unrestricted funds					
Unrestricted General	14,142	28,900	4,334	-	38,708
Total funds	<u>45,378</u>	<u>1,759,229</u>	<u>1,729,461</u>	<u>-</u>	<u>75,146</u>

Ballymun Regional Youth Resource Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

17. 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.

18. CASH AND CASH EQUIVALENTS

	2021	2020
	€	€
Cash and bank balances	<u>104,707</u>	<u>71,080</u>

19. POST-BALANCE SHEET EVENTS

Post year end the charity adheres to the Covid-19 Level 5 restrictions in relation to the services they deliver. The Directors continue to monitor the situation both in terms of the services they deliver and financially.

20. DEPARTURE FROM CHARITIES SORP ACCOUNTING

The Charities SORP requires that government grants, whether revenue or capital in nature, are recognised as income in the year in which the funds are received. There is no deferred income balance at 31.12.2021

	2021	2020
	€	€
Deferred Income	<u>-</u>	<u>6,054</u>

21. RELATED PARTY TRANSACTIONS

There were no material related party transactions during the year.

Key management includes all members of the company's management. The compensation paid or payable to key management for employee services is shown below:

	2021	2020
	€	€
Key Management compensation (salaries and other short-term employee benefits)	<u>62,989</u>	<u>49,167</u>

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
 ...11/05/22.....

BALLYMUN REGIONAL YOUTH RESOURCE 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

Ballymun Regional Youth Resource Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
CDYSB / CDETB -TYFS
Income & Expenditure Account
For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income		
CDYSB / CDETB TYFS	-	567,727
Other Income	-	<u>3,180</u>
Total Income	-	570,907
Expenditure		
Salaries	-	427,020
Employers' PRSI	-	46,446
Food Programme Costs	-	3,655
General Programme Costs	-	6,536
Staff training and Development	-	300
Equipment < €1k	-	-
Repairs and Maintenance	-	7,782
Rental Charges	-	923
Cleaning and Waste Charges	-	6,130
Covid-19 Costs	-	2,000
Light and heat	-	7,315
Telephone	-	6,059
Insurance	-	21,298
Consultancy	-	16,000
Central Costs	-	1,715
Travel and Subsistence	-	30
IT - License Costs	-	1,579
IT - Other Costs	-	401
Stationary	-	1,661
Postage and Courier	-	-
Audit Fees	-	1,845
Accountancy	-	9,225
Legal and Professional Fees	-	-
Bus Expenses	-	1,491
Bank Charges	-	350
Depreciation	-	<u>1,525</u>
Total expenditure	-	<u>571,286</u>
Excess of Income over Expenditure	-	(379)
Transfer to CDYSB - Interim Funding	-	-
Final excess of Income over expenditure	-	(379)

The supplementary information does not form part of the audited financial statements

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Ballymun Regional Youth Resource Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
CDYSB / CDETB -UBU
Income & Expenditure Account
For the Year-Ended 31st December 2021

	2021 €	2020 €
Income		
CDYSB / CDETB UBU	<u>1,160,340</u>	<u>565,727</u>
Total Income	1,160,340	565,727
Expenditure		
Salaries	905,030	443,178
Employers' PRSI	98,947	48,340
Food Programme Costs	15,623	12,068
General Programme Costs	19,181	10,202
Staff training and Development	2,053	769
Equipment > €1k	3,068	-
Equipment < €1k	30,976	73
Repairs and Maintenance	17626	10,387
Covid-19 Costs	-	5,191
Rental Charges	-	915
Cleaning and Waste Charges	2,265	1,503
Light and heat	14,284	7,598
Telephone	11,277	1,260
Leasing Charge	1,838	-
Central Costs	4,538	1,006
IT - License Costs	484	732
IT - Other Costs	4,025	4,313
Stationary	2,576	1,840
Postage and Courier	8	19
Audit Fees	-	1,885
Accountancy	11,972	9,103
Legal and Professional Fees	3,075	1,134
Recruitment Charges/HR	4,588	-
Bus Expenses	4,592	3,421
Bank Charges	1,134	741
Depreciation	<u>3,245</u>	<u>1,525</u>
Total expenditure	<u>1,162,405</u>	<u>567,203</u>
Excess of Income over Expenditure	(2,065)	(1,476)

The supplementary information does not form part of the audited financial statements

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Ballymun Regional Youth Resource Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
CDYSB / CDET B - ICT Infrastructure Grant
Income & Expenditure Account
For the Year-Ended 31st December 2021

	2021 €	2020 €
Income		
CDYSB / CDET B ICT Infrastructure Grant	<u> -</u>	<u>1,505</u>
Total Income	<u> -</u>	<u>1,505</u>
Expenditure		
IT Costs	<u> -</u>	<u>1,505</u>
Total expenditure	<u> -</u>	<u>1,505</u>
Excess of Income over Expenditure	<u> -</u>	<u> -</u>

Ballymun Regional Youth Resource Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
LDTF Interim - Department of Health / DPU
Income & Expenditure Account
For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income		
LDTF Interim - (HSE DTF)	187,522	187,522
Ballymun LDATF (HSE Interim)	-	9,450
Ballymun Jobs Centre	-	-
Total Income	<u>187,522</u>	<u>196,972</u>
Programme Costs		
Materials and Equipment	2,345	-
Expenditure		
Salaries	158,820	180,426
Employers' PRSI	<u>17,290</u>	<u>19,862</u>
Total Expenditure	<u>178,455</u>	<u>200,288</u>
Excess of Income over Expenditure	<u>8,067</u>	<u>(3,316)</u>

The supplementary information does not form part of the audited financial statements

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Ballymun Regional Youth Resource Company Limited by Guarantee
 (A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
 DSP Re-engage Programme
 Income & Expenditure Account
 For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income		
DSP Re-Engage	173,246	210,426
Dublin City Council	-	-
Donations	-	-
Total Income	<u>173,246</u>	<u>210,426</u>
Programme Costs		
Re-Engage	6,220	-
Expenditure		
Wages- Participants	167,773	191,200
Employers PRSI	4,975	4,975
Other Staff Costs	-	-
Premises	-	-
Communications	-	-
General Administration	<u>3,261</u>	<u>9,320</u>
Total Expenditure	<u>182,229</u>	<u>205,495</u>
Excess of Income over Expenditure	<u>(8,983)</u>	<u>4,931</u>

The supplementary information does not form part of the audited financial statements

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Ballymun Regional Youth Resource Company Limited by Guarantee
 (A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
CDYSB / CDET B - Interim Funding
Income & Expenditure Account
 For the Year-Ended 31st December 2021

	2021 €	2020 €
Income		
CDYSB / CDET B Interim Funding	<u>52,500</u>	<u>60,500</u>
Total Income	52,500	60,500
Expenditure		
Salaries	47,314	47,565
Employer's PRSI	<u>5,186</u>	<u>5,259</u>
Total Expenditure	<u>52,500</u>	<u>52,824</u>
Excess of Income over Expenditure	<u> -</u>	<u>(2,324)</u>

Ballymun Regional Youth Resource Company Limited by Guarantee
 (A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
CDET B Back to Education Grant
Income & Expenditure Account
 For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income		
CDET B Back to Education Initiative	<u>21,878</u>	<u>22,301</u>
Total Income	21,878	22,301
Expenditure		
Salaries	10,441	16,240
Employers PRSI	961	1,518
Repairs and Maintenance	-	708
Light and Heat	-	1,534
Telephone	-	950
BTEI - Admin Costs	3,292	1,075
BTEI - Consumables	<u>1,677</u>	<u>1,627</u>
Total Expenditure	<u>16,371</u>	<u>23,650</u>
Excess of Income over Expenditure	<u>5,507</u>	<u>(1,349)</u>

Ballymun Regional Youth Resource Company Limited by Guarantee
 (A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Capital Grant Scheme
Income & Expenditure Account
 For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income		
DCYA / CDYSB / CDET B Capital Grant Scheme	<u>29,886</u>	<u>39,273</u>
Total Income	29,886	39,273
Expenditure		
Premises	29,886	39,271
Depreciation	<u>3,198</u>	<u>3,198</u>
Total Expenditure	<u>33,084</u>	<u>42,469</u>
Excess of Income over Expenditure	<u>(3,198)</u>	<u>(3,198)</u>

The supplementary information does not form part of the audited financial statements

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Ballymun Regional Youth Resource Company Limited by Guarantee
(A company limited by guarantee, without a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
All Others
Income & Expenditure Account
For the Year-Ended 31st December 2021

	2021	2020
	€	€
Income		
Dublin City Council	49,256	47,756
Dublin City Council Plastic Initiative	-	4,000
CDYSB Minor Grant	8,000	-
HSE Mental Health Initiative	11,054	5,000
Fundraising	2,500	-
NYI Arts	2,310	292
BLDTF re-engage	-	-
LDTF Mental Health	-	21,331
CYPSC	31,037	7,583
Room Hire	14,492	16,448
DAA Green Grant	2,500	-
Motivation Interview	800	-
Other Income	<u>11,907</u>	<u>200</u>
Total Income	133,856	102,610
Programme Costs		
Direct Costs	60,442	39,071
Expenditure		
Salaries	36,373	42,405
Employers PRSI	3,960	3,998
Other staff costs	-	10,371
General Administration	3,055	6,114
Depreciation	586	586
Total Expenditure	<u>104,416</u>	<u>102,545</u>
Excess of Income over Expenditure	<u><u>29,440</u></u>	<u><u>65</u></u>