



# CRINAN YOUTH PROJECT

# ANNUAL REPORT

2021



## HISTORY

Crinan Youth Project was established in 1996 in response to the heroin crisis & the lack of services for under 18 year olds who were experiencing problematic drug use in the North Inner City. Since it's establishment, Crinan Youth Project has responded to the changing trends of drug use and the needs of young people and families affected by these issues.

## OUR VISION

'Crinan Youth Project believes that every young person with an addiction has the potential to recover and has the right to the same opportunities as other young people'



## OUR MISSION STATEMENT

Our mission statement is to provide a range of quality treatment interventions in a safe and supportive environment, to empower young people to end their dependence on drugs and alcohol.



## **Dignity and Respect:**

We ensure the dignity and respect of individuals by actively listening and holding non-judgemental attitude which is supported by our service standards.

## **Compassion:**

We believe that compassion is demonstrated through responsible love, concern and understanding for each other.

## **Honesty, Consistency and Responsibility:**

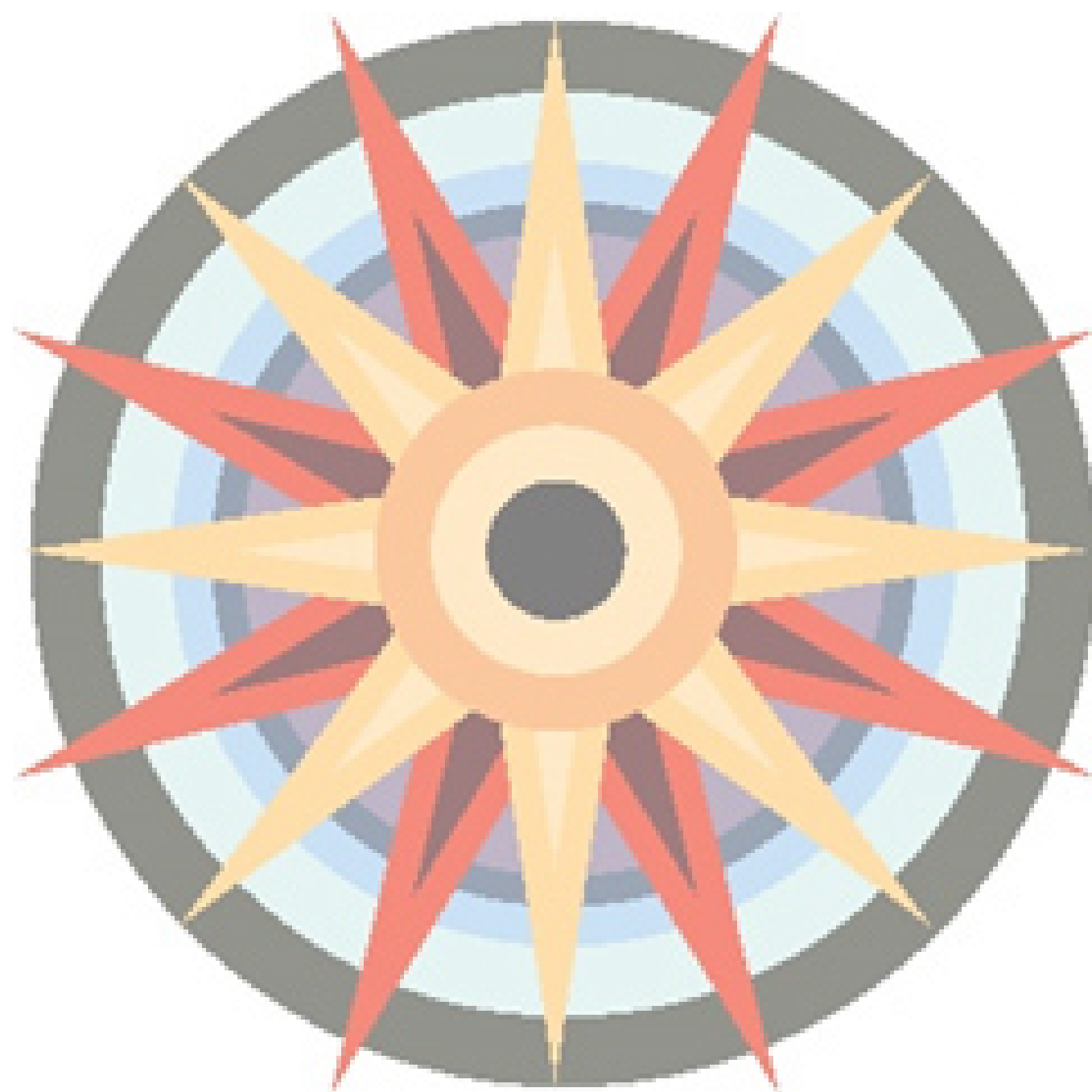
This value lies at the core of what we believe and is demonstrated by accountability and transparency in all areas of the agency.

## **Equality:**

We are committed to treating all individuals equally and don't discriminate on grounds of marital status, family status, sexual orientation, religion, disability, race, age or membership of the travelling community.

## **Safety and Security:**

We believe in the physical and the psychological safety and security for all through the implementation of sound policy and procedure.





The Crinan Youth Project is a community based drug treatment facility that offers a quality service to young people and their families. In engaging particularly with young people who seek to address their drug problems, we recognise that many of them have already experienced social exclusion and a fundamental lack of choice in their lives. They may also be trying to process the many challenging dimensions of adolescent development.

In order to provide the most effective support to young people and their families the project places special value on the following process:

- ◆ *Engage young people in alternative attractive activities*
- ◆ *Expose them to helpful new experiences*
- ◆ *Support them to develop flexibility in responding to the programme*
- ◆ *Build quality relationships*
- ◆ *Nurture the positive*
- ◆ *Challenge what needs to change*
- ◆ *Build-up young peoples' self-esteem in creative ways*
- ◆ *Bring young people to a place of choice and responsibility in their decision making*

As a youth project, we hope that by engaging in this process, young people will achieve a happier and better quality of life, both while they are on the project and in the future.

The project favours an environment which is drug-free. While this involves the total prohibition of drugs while on the programme and in the project, it also involves supporting young people to detox from all drugs in as short a timeframe as possible.



**We use a treatment approach called *Adolescent Community Reinforcement Approach (ACRA)*.**

The Community Reinforcement Approach (CRA) is a treatment approach that aims to achieve abstinence by eliminating positive reinforcement for using and enhancing positive reinforcement for a sober/drug-free lifestyle. The goal of this approach is to make sober/drug-free lifestyle more rewarding than drinking/using drugs. The approach utilises social, recreational, familial and vocational reinforcers to assist in the recovery process. This approach underpins our careplans and groupwork with the young people and to compliment this CRAFT (Community Reinforcement Approach Family Training) is used in our Family Support Services.

We use a variety of methods in our work beginning with a client centred, individualised careplan. Our young people can avail of psychotherapy, keyworking, psychoeducation, drug education, Reduce the Use programmes, communication skills, problem solving, recreational and pro-social activities/outings, family work, family meetings, family counselling/therapy, holistics/complimentary therapies, advocacy work, methadone supervision, support for court and referrals to education/employment, Art, Art therapy, Yoga, relaxation skills, Massage, Acupuncture.



OUR APPROACH

## ***CRINAN YOUTH PROJECT IS FUNDED BY THE FOLLOWING:***

### **HEALTH SERVICE EXECUTIVE (HSE)**

Staffing, Core Services and Overheads

### **HSE THROUGH THE NICDATF**

Evening Service – Staffing and overheads

### **DEPARTMENT OF JUSTICE & LAW REFORM THROUGH PROBATION SERVICE**

young peoples' programmes and overheads.



### **DEPARTMENT OF EDUCATION & SKILLS THROUGH THE CDYSB**

Youth Worker post and resources.

# ORGANISATIONAL STRUCTURE

Salesian Youth Enterprises is the Limited Company, which is governed by The Board of Directors. The Board of Directors is made up of Salesian Directors, has a Memorandum & Articles of Association and has an AGM each year. The Board of Directors meets quarterly throughout the year.

The Board of Directors has appointed a sub-group to be an Advisory Committee to the Board of Directors. This subgroup is made up of representatives of local community projects/agencies, 2 Directors of the Board of Management and the Manager of Crinan Youth Project. The Advisory group meets with the Project Manager on a 6 weekly basis for reports on operational matters and for recommendations and advice to the Board on matters relating to the running of the Crinan Youth Project.

The Crinan Youth Project is managed by a Project Manager, Gemma Collins and there are 13 staff in total.

The staff breakdown is as follows:

- 1 Manager
- 1 full-time Senior Project Worker
- 2 part-time Administrative Assistants
- 2 part-time Therapists
- 2 full-time Project Workers
- 1 part-time Project Worker
- 1 full-time Youth Worker
- 1 full-time Family Support Worker/project worker
- 2 part-time Outreach Workers/evening service workers

All staff receive monthly supervision from the Project Manager.

The staff team meet weekly for a Clinical Meetings which are case management meetings. Team meetings/operational meetings are held monthly.

We have 2 visiting sessional workers, Dr. Gerry McCarney, Senior Consultant Psychiatrist for young people with Substance misuse and mental health issues, and a yoga instructor/holistic therapist, who provides holistic treatments. These sessional workers are paid for services provided only and are not staff of the project.



## Assessment

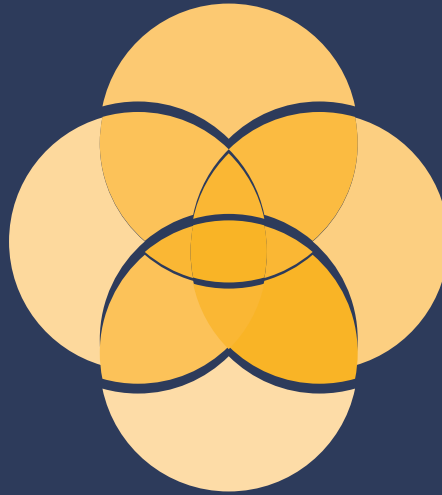
This is the first phase of accessing the programmes, where we assess the needs of the young person to establish if they are suitable for one of our programmes and if so, which programme would best suit their needs.

Assessment involves:

- ◆ Pre-entry group or 1:1 appointments
- ◆ A meeting with: our Therapist, Manager and Doctor.
- ◆ Urine analysis (where applicable)

Decisions are made in our weekly clinical team meeting, upon completion of all stages of assessment and the individual/family member or referee (if applicable) is notified of the outcome thereafter. The approximate timeframe for assessment is 1-2 weeks, depending on vacancies on the project, the young person's attendance and completion of all scheduled assessment appointments. All young people who are on assessment are supported throughout the assessment period by a keyworker and can attend 1-2 times per week for 1:1 support and holistics while they are completing their assessment.





## Pre-Entry/Appointment Based Programme

This programme is for young people who are experiencing problematic drug use, and need support to reduce their use.



This is a structured programme which involves the following:

- ◆ Weekly appointment with our Doctor (where necessary)
- ◆ Weekly appointment with our Counsellor
- ◆ Weekly careplan meeting with their designated keyworker
- ◆ Young People on pre-entry appointments can avail of - 1:1 Drug Education & Relapse Prevention, Reduce the Use psycho-educational work, Acupuncture, referral to further treatment.
- ◆ Urine analysis

The aim of this programme is to support the young people to stabilise, reduce their drug use and work towards becoming drug-free. There is a natural pathway from the pre-entry appointments into a more structured programme, progression group and/or referrals to residential detox/treatment programmes (if necessary).



# Day Programme

This programme is to support young people who are stable in their drug use to work towards becoming drug-free.

The Day Programme runs Monday-Friday 10-5pm.  
This structured programme involves:

- ◆ A weekly individualised timetable for each young person
- ◆ Weekly appointment with our Counsellor
- ◆ Weekly careplan meeting with their designated keyworker
- ◆ Participation in Relapse Prevention Groups, Drugs Education group or these programmes can be delivered on a 1:1 basis also.
- ◆ Participation in daily group activities – Yoga, Art, Wind down groups, social program outings, gym/boxercise/other activities.
- ◆ Appointment with our Doctor (when necessary)
- ◆ Urine analysis
- ◆ Lunch
- ◆ Holistic treatments, massage, yoga and acupuncture.

The aim of this programme is to support young people in maintaining their stability, to become drug-free and to work on various areas of their lives through goal-setting careplans and work towards moving on to full-time education and training in the community.





An abstract, colorful illustration on the left side of the page depicts two people in a close embrace. The figures are rendered in broad, overlapping strokes of teal, orange, and light blue, with simple outlines. The background of the entire page is a textured, light beige color.

## Progression Programme

This programme is to support young people who have moved on to a training/education programme (including school) or employment.



This programme is also the next phase for young people who have become drug-free and are ready to engage in education/employment. This programme involves:

- ◆ Weekly appointment with our Doctor (where necessary)
- ◆ Weekly appointment with our Counsellor
- ◆ Weekly careplan meeting with their designated keyworker
- ◆ Participation in Relapse Prevention Groups or 1:1 sessions
- ◆ Urine analysis
- ◆ Holistic treatments

The aim of this programme is to support young people to make the transition into mainstreamed activities, education/training, employment and other relevant community services, while maintaining their stable/drug-free status.



## Aftercare

This programme is to support young people who have completed drug treatment and have moved on to employment/education/training. This programme involves an individualised aftercare plan to suit the needs of the young person.



This programme involves one or all of the following:

- ◆ Fortnightly meetings with their keyworker – to focus on aftercare plan, advocacy (if needed), advice and information.
- ◆ These meetings may start at fortnightly and move out to monthly after the first couple of meetings, depending on the needs of the young person.
- ◆ Aftercare counselling/therapy.

The aim of aftercare is to support the young person during the early stages of move-on. We recognise that this can be a difficult stage, even for the most stable of young people so, having some regular support, which is phased out over an agreed period of time with the young person, is very effective.



# Family Support Programme

This programme is designed to support family members of young people who are experiencing drug problems.



Family members can avail of one or all of the following services:

- ◆ One to one meetings with the family support worker – formal/informal, crisis intervention, advocacy work.
- ◆ Family Therapy (one to one for family members and/or family therapy sessions.
- ◆ Family support groups/social evenings/outings for parents
- ◆ Parent Talks
- ◆ Community Reinforcement Family Training (CRAFT)
- ◆ 5 Step Method
- ◆ Holistic treatments; stress management for parents

Parent Information evenings were well attended and the feedback was very positive from those involved.

The response given by the families was that they felt that by being offered information that was evidence based, researched and relevant to them, it empowered them to respond to the drug use in a more practical manner. All of the parents/guardians agreed that initial responses to their loved ones drug use was emotionally led which then became the pattern for responding.

Crinan understands that when the families become involved with the young person's drug use there is a better chance of a successful outcome for all involved.

# Crinan Evening Service 2021

This service was established in 2010 and initially provided information and support to people who are experiencing difficulties relating to their use of Cocaine, Crack Cocaine and Headshop Drugs. The evening service is always evolving to suit needs of young people; however, the core purpose remains. The programme is designed to provide a first point of support for many of young people 14 – 21years and at times their parents, in the North Inner City and surrounding areas. Currently due to the poly-drug usage of many of our target group, we are providing this service young people with a variety of drug problems and it serves as a first point of contact for participants to progress to our day programme. This programme involves:

- ◆ 2 Outreach workers – 1:1 support, assessment & referral for further treatment, residential (where necessary)
- ◆ Outreach/street work
- ◆ An evening drop-in service – Monday and Thursday between 5-8pm
- ◆ Crisis intervention
- ◆ Counseling
- ◆ Holistic therapies



The programme has and is constantly developing and adapting to the drug trends and needs of young people, which are quickly identified by the street engagements and the continuous interagency work with other projects. Some of the new initiatives for 2021 are collaborative street work with other mainstream youth projects in the NEIC area, the aim of this initiative is to take advantage of the already established relationships that youth projects have with young people. Our outreach team meet the young people in their environment and identify young people with drug and alcohol problems/use. Also, for young people who are engaged with Crinan to get to meet staff from youth projects in the area and progress to pro social activities. This is proving very positive and successful, with young people identified and relationships built with a significant number of referrals coming directly from this process. We are looking to develop this model with projects in the wider North Inner-City area and Cabra.

In late 2020 our two outreach workers moved to new roles and we employed two new workers. With the continued difficulties of covid restrictions the amount of street and outreach work increased hugely by the outreach team we engaged 719 individuals on street work for the year. Networking with other services was prioritised and we adapted and took advantage of the indoor restrictions throughout the year. And we were able to deliver One to One appointment in our building for young people in a covid compliant safe setting.



We have also developed a new DJ programme within Crinan which is ready to begin in the new year. We are in the planning stage of delivering an outdoor fitness bootcamp in the NEIC area, targeting young people in the community.

The success of the evening/outreach service is due to the flexibility, adaptability and the ability to respond to a young person immediately. With a high focus of building the relationship and trust in a non-judgmental and understanding approach. We quickly identify the needs of the young person and create a pathway to further treatment which usually is progression to more acute treatment within Crinan and/or residential treatment. The late evenings of the evening service offer the space for young people who are going to school, college or working.

The main Drugs young people presenting to Crinan Evening Service for support are Weed, Alcohol, Cocaine (Powder), Tablets with the majority being poly drug users.



*"Since engaging with the service I have a better understanding of addiction and feel better equipped."*

-young person

# Family Support Services

Crinan Youth Project provides programmes designed to offer support to the family members of the young people who are experiencing drug problems. Family members can avail of one or all of the following services.

- ◆ 5 Step Method
- ◆ Steps to Cope
- ◆ 1:1 meetings with the family support worker, formal/informal, crisis intervention and advocacy work
- ◆ Counselling service
- ◆ Family Support Groups
- ◆ Drug Debt and Intimidation Programme
- ◆ Community Reinforcement Family Training Group
- ◆ Holistic treatments
- ◆ Psycho-Educational Information Evenings
- ◆ Outreach

Crinan Family Support Services saw 30 family members accessing in 2020, with a total number of 593 sessions of our various supports being availed of. Up until mid- March family members still accessed on site services.

## *Covid 19:*

March onwards saw a change in how we operated our service, however, we continued to offer supports to our family members throughout this challenging time by maintaining on-going contact via phone calls, video sessions and outreach walk n' talks when restrictions permitted.



Due to government guidelines we operated our service remotely until May, with staff working from home via zoom calls, phone supports. The service adapted very well and managed throughout the pandemic to sustain its vital supports to families. Fortunately weather conditions were favourable to outreach from May onwards and we commenced meeting family members outdoors, whilst adhering to government guidelines throughout. This was a welcome change for family members, in particular single parents who had been very isolated during lockdown.

*“Since engaging with the Family Support group I have been genuinely amazed with their non-judgemental, open-minded, support and encouragement. It is a vital service.”*

-family member



During the remote working period, the family support worker completed a self-care booklet which is available on our website and established a Crinan Family Support Instagram page which has a following of 200 people and has been used as a contact from other services for support. I also updated the Crinan website with relevant Covid guidelines, drugs information i.e. Nitrous Oxide which became very prevalent during this last year.

We initiated a cooking challenge in April with family members and their children, each week families were supplied with the ingredients and methods to cook meals with their children. The families got to choose the meals. They provided photographs which showed their

participation from beginning to end. Being part of this initiative was such a privilege and joy to be a part of. All the young people who engaged were given a small token as a reward and the winning family who participated every week were given a gift voucher for their hard work.

Families have shown themselves to be resilient not only managing the challenges of dealing with their loved one's drug use but accessing the supports available throughout a pandemic.



### FAMILY MEMBER OUTCOMES 2021

Family Members	56
Successful Closures	19
Young People on Programme	36
Phone Support & Keyworking	321
Family Therapy Sessions	136
Holistic	9
Outreach	4

# Outreach Evening Service

Crinan Evening service begun in 2010 in response to the increased use of cocaine, crack cocaine and headshop substances among younger people in Dublin and since then it is constantly changing to suit the needs of young people in crisis. Due the flexible and adaptive nature of the service it quickly reacts to ever changing drug trends. Through outreach/street work and networking, strong relationships have been built with the young people, professionals and youth organisations in the community and 10 years on, the outreach/evening service has evolved into an essential part of our service provision.

2020 proved to be a very challenging period for the whole youth and drug treatment sector, however our service remained operational throughout the Covid pandemic. This was achieved through remote working, street work, outdoor walk & talk sessions, phone/zoom sessions and when restrictions permitted, indoor 1:1 sessions adhering strictly to HSE covid safety guidelines. We worked closely with the youth services in the NEIC and were part of the implementation of very successful collaborative street work pieces, particularly with Swan Youth

Service, targeting young people not linked with any service. This was born from the CDETB/CDYSB “Patchwork to Streetwork” research, which Crinan has been involved from the beginning. In February, one of our outreach workers moved on to alternative employment and after the initial lockdown period in March 2020, we were not in a position to fill the post for a number of months.

We used the opportunity to re-evaluate the Evening service and conducted interviews to create a new vibrant team. The new three-member team began in late October 2020 and worked tirelessly on the street establishing new and old relationships with young people and relevant organizations.



The new team members brought new ideas and new ways of engaging young people which enhanced the already established service.

The evening service is the first point of contact for many young people referred to Crinan and quite often is the first experience a young person has had with treatment services, we understand how difficult it can be for the young person at this point. We provide a safe, friendly and relaxed space with

*“The team is incredible. I personally could not have got through the last year without their support and guidance.”*

-young person



the focus on their initial needs, this is achieved through relationship and trust building. In this initial stage the team will have approximately three one to one sessions to establish their immediate needs, identify treatment pathways, support them through to their next stage of treatment in Crinan and beyond. Every young person is different with different circumstances and we work support them no matter what the circumstances.

- ◆ Crisis intervention
- ◆ Late night opening Monday and Thursday 11am -8pm
- ◆ 1 to 1 support, assessment and referral for treatment
- ◆ Short term interventions
- ◆ Pre-entry group work
- ◆ Outreach, in-reach, street work
- ◆ Contact point for our family and caregivers' support services
- ◆ Urine analysis
- ◆ Interagency work

***In November and December of 2020, we had 124 engagements in outreach/streetwork and worked with 6 young people on an appointment based programme.***



## **Holistic Services**

- ◆ 19 parents received holistic treatments
- ◆ 47 young people recieved holistic treatments between August 23rd, 2021 until year end

## PROBATION OUTPUTS & OUTCOMES (JAN-OCT, 2020)

Number of Probation Clients	21
Still Active	11
Successfully Closed	2
Engaged but Discontinued	8



## OBERSTOWN IN-REACH PROGRAMMES

	Estimated	Achieved
8-week Relapse Prevention programmes	4/year	1 (pre-lockdown)

## OUTREACH

	Estimated	Achieved
Streetwork	20 sessions	35 sessions

After the initial lockdown in March, We established a partnership with SWAN Youth Services and carried out streetwork sessions 2-3 times per week in to target young people on the street during this time. (24th April and finished 19th June).

In total there were 23 streetwork outreach sessions 3 hours per session carried out during April-June lockdown. Total: 69 hours of street work.

*We carried out other street outreach which allowed for 719 young people to be contacted*

## REFERRALS BREAKDOWN

Month	No. of Referrals	No. of Probation Referrals	Other Referrals (ex. self or social work)	Outcome
January	8		8 4 C/S 4 Self	Crinan
February	2		2 1 C/S 1 Family	Crinan
March	2		2 1 C/S 1 Self	Crinan
April	1		1 1 Self	Crinan
May	3		3 2 C/S 1 Self	Crinan 1 Prison
June	1		1 6 C/S 1 Self	Crinan
July	7		7 6 C/S 1 Self	Crinan
August	2		2 2C/S	Crinan
September	4	1	3 C/S	Crinan
October	5	1	2 C/S 2 Self 1 Prison	2 didn't show 3 Crinan
November	3	1	1 C/S 1 Self	Crinan
December	1		1 C/S	Crinan
<b>Total</b>	<b>39</b>	<b>3</b>		

*“Fantastic place, very warm and friendly staff. It has helped me and my son in a massive way. The support is amazing. The help and services they have provided has helped me so much.”*

-family member



## YOUNG PEOPLE OUTCOMES 2021

Number of Youth Served	72
Number of 1:1 Sessions	1,182
Reported Drug Free	20
Reported Reduced Drug Use	38
Successful Completion	23





**How have you found the supports from Crinan during Covid restrictions?**

- ◆ Extremely Helpful: 62.50%
- ◆ Very Helpful: 18.75%
- ◆ Somewhat Helpful: 18.75%
- ◆ Not So Helpful: 0%
- ◆ Not At All Helpful: 0%
- ◆ Other (please specify): 0%

**Do you have a safe space to comfortably speak with your counsellor/keyworker?**

- ◆ Yes: 100%
- ◆ No: 0%

**Do you have a careplan or something in writing outlining what your goals are while using this service?**

- ◆ Yes: 81.25%
- ◆ No: 18.75%

**How would you describe the support given by the staff?**

- ◆ Extremely Professional: 50%
- ◆ Very Professional: 50%
- ◆ Somewhat Professional: 0%
- ◆ Not So Professional: 0%
- ◆ Not At All Professional: 0%

**What is the main substance/drug that you use at the moment?**

- ◆ I am drug free: 6.25%
- ◆ Cannabis/Weed: 50%
- ◆ Tablets/Benzos: 12.50%
- ◆ Alcohol: 12.50%
- ◆ Cocaine/Crack: 6.25%
- ◆ Opiates/Heroin: 0%
- ◆ I mix some of the above: 12.50%





**Since your appointments have gone on phone/video, how would you describe your current drug use?**

- ◆ Stopped completely: 6.25%
- ◆ Reduced my use: 37.50%
- ◆ No change in my use: 12.50%
- ◆ My use has increased: 25%
- ◆ My use is out of control: 6.25%
- ◆ My alcohol use has increased: 6.25%

**How have you found counselling/keyworking over the phone/video call?**

- ◆ It works well for me: 12.50%
- ◆ I prefer to do more phone/video sessions: 12.50%
- ◆ I prefer to meet in person: 75%
- ◆ It does not work for me: 0%
- ◆ Other (please specify): 0%

**What are the main challenges you face at this time?**

- ◆ Mental Health: 37.50%
- ◆ Drug Use: 37.50%
- ◆ Intimidation/Frug Debt: 0%
- ◆ Family Issues: 0%
- ◆ No safe place to stay: 0%
- ◆ Can't break away from negative influences: 12.5%
- ◆ Can't meet friends: 0%
- ◆ Other: 12.50%

**If you were unhappy with any part of Crinan, would you feel comfortable saying so?**

- ◆ Yes: 81.25%
- ◆ No: 18.75%

**Would you recommend Crinan to others?**

- ◆ Yes: 100%
- ◆ No: 0%





# CRINAN YOUTH PROJECT



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01 855 8792  
[info@crinanyp.org](mailto:info@crinanyp.org)

Charity Registration No. 20046378

Company Registration No. 253001

**SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY  
GUARANTEE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**



# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Francis Dempsey Michael Casey Val Collier Hugh O'Donnell Mary Cotter Margaret McLoughlin	(Appointed 19 July 2021) (Appointed 14 January 2021)
<b>Secretary</b>	Hugh O'Donnell	
<b>Charity number</b>	20046378	
<b>CHY Number</b>	14316	
<b>Company number</b>	253001	
<b>Principal address</b>	72 Sean McDermott Street Dublin 1 Ireland D01 K201	
<b>Registered office</b>	72 Sean McDermott Street Dublin 1 Ireland D02 K201	
<b>Auditor</b>	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin Ireland	
<b>Bankers</b>	Bank of Ireland O'Connell Street Dublin 1	
<b>Solicitors</b>	LK Shields Solicitors 39/40 Upper Mount Street Dublin 2	

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# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

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# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

## **DIRECTORS' REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2014 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Objectives and activities**

The principal activity of the company is to provide, promote, advance, encourage, foster and co-ordinate education and training in employment and enterprise skills for young people in the city of Dublin and adjoining areas and to provide support, welfare, treatment and drug rehabilitation services.

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

There has been no significant change in these activities during the year ended 31 December 2021.

#### **Principal risks and uncertainties**

During the year the charity has had to deal with the continued uncertainty arising from the COVID 19 pandemic. To reduce its operational risk the charity continued to adopt government guidelines surrounding social distancing, mask wearing, and increased hygiene.

The charity also faces rising energy costs and building maintenance costs. A contributing factor to these rising costs is that its current premises are old and in need of modernisation. The board of directors are currently in discussions with Dublin City Council regarding relocation of the charity to new premises to be provided by Dublin City Council. The discussions are still ongoing and Dublin City Council have not set a date by which Salesian Youth Enterprises CLG must vacate its current premises.

The charity has secured funding for 2022 and expects to provide services for the foreseeable future. The charity continues to have a good relationship with its funders however funding has not been secured beyond 2022 and any loss of funding from its principal funders poses a financial risk to the charity.

#### **Financial review**

The surplus for the year after providing for depreciation amounted to €38,947(2020: €54,521).

At the end of the year, the company has assets of €203,529 (2020: €168,588) and liabilities of €25,220 (2020: €29,226). The net assets of the company have increased by €38,947.

#### **Achievements and performance**

Despite the additional challenges arising from the ongoing COVID 19 pandemic, the charity continued to provide drug treatment services and support to young people and their families through the following programmes and initiatives:

- Assessment
- Pre-Entry Group
- Full Time programme
- Progression programme
- Aftercare
- Family Support
- Evening Services

The charity has secured funding for 2022 and continues to provide the above much needed services the young people of Dublin. On the basis of the above, the directors are satisfied the company can continue as a going concern.

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### Structure, governance and management

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

Francis Dempsey

Michael Casey

Val Collier

John Quinn

(Resigned 14 January 2021)

Hugh O'Donnell

Mary Cotter

(Appointed 19 July 2021)

Margaret McLoughlin

(Appointed 14 January 2021)

### Political Donations

The company did not make any political donations in the current year.

### Auditor

The auditors, UHY Farrelly Dawe White Limited, have indicated their willingness to continue in office in accordance with the provisions of Section 383(c) of the Companies Act 2014.

### Disclosure of information to auditor

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

### 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 72 Sean McDermott Street, Dublin 1.

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

Michael Casey

Director

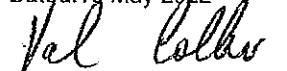
Dated: 16 May 2022



Val Collier

Director

Dated: 16 May 2022



# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

## **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and SORP 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 surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the 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 to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.


On behalf of the board



**Michael Casey**

Director

Dated: 16 May 2022



**Val Collier**

Director

Dated: 16 May 2022

# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE DIRECTORS OF SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

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#### **Opinion**

We have audited the financial statements of Salesian Youth Enterprises Company Limited By Guarantee (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion, the financial statements:

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

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 25 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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 this gives rise to a material misstatement in the financial statements themselves. 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.

# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

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

### **TO THE DIRECTORS OF SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

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#### **Opinions on other matters prescribed by the Companies Act 2014**

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

- the information given in the directors' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements included within the directors' report.

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

#### **Responsibilities of directors**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

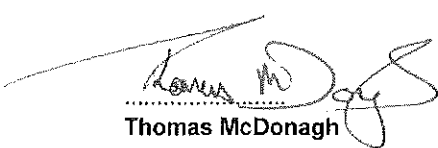
## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE DIRECTORS OF SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

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#### **Use of report**

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited

**Chartered Certified Accountants**

**Statutory Auditor**

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

Ireland

16 May 2022

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
<b><u>Income from:</u></b>					
Donations and legacies	3	-	-	-	300
Charitable activities	4	-	587,035	587,035	564,338
<b>Total income</b>		-	587,035	587,035	564,638
<b><u>Expenditure on:</u></b>					
Charitable activities	6	-	548,088	548,088	510,117
<b>Net Income</b>		-	38,947	38,947	54,521
<b>Reconciliation of funds</b>					
Fund balances at 1 January 2021		3,166	136,196	139,362	84,841
<b>Fund balances at 31 December 2021</b>	<b>17</b>	<b>3,166</b>	<b>175,143</b>	<b>178,309</b>	<b>139,362</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities has been prepared on the basis that all operations are continuing operations.



# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
<b>Fixed assets</b>					
Tangible assets	12		3,004		4,129
<b>Current assets</b>					
Debtors	13	1,153		-	
Cash at bank and in hand		199,372		164,459	
		200,525		164,459	
<b>Creditors: amounts falling due within one year</b>	15	(25,220)		(29,226)	
Net current assets			175,305		135,233
<b>Total assets less current liabilities</b>			178,309		139,362
<b>Income funds</b>					
Restricted funds	17	175,143		136,196	
Unrestricted funds	17	3,166		3,166	
		178,309		139,362	

The financial statements were approved by the Directors on 16 May 2022

Michael Casey  
Director

*Michael Casey*

Val Collier  
Director

*Val Collier*

Company Registration No. 253001

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		37,234		58,059
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,217)		(1,588)	
<b>Net cash used in investing activities</b>			(1,217)		(1,588)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			36,017		56,471
Cash and cash equivalents at beginning of year			163,355		106,884
<b>Cash and cash equivalents at end of year</b>			199,372		163,355
<b>Relating to:</b>					
Cash at bank and in hand			199,372		164,459
Bank overdrafts included in creditors payable within one year			-		(1,104)

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **1 Accounting policies**

#### **Charity information**

Salesian Youth Enterprises Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. 72 Sean McDermott Street, Dublin 1 is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

#### **1.1 Accounting convention**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014.

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

#### **1.2 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

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

#### **1.4 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income or capital is included in the statement of financial activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **1.5 Expenditure**

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

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

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

Fixtures and fittings	15% Straight line
Computers	33% Straight line

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

#### 1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

### 1.10 Taxation

As a result of the company's charitable status, no charge to corporation tax arises under the provisions of Section 207 of the Taxes Consolidation Act, 1997.

### 1.11 Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements.

#### **Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

### 2 Critical accounting estimates and judgements

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

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

#### **Key sources of estimation uncertainty**

##### **Establishing lives for depreciation purposes of property, plant and equipment**

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset 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 lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €	Total 2020 €
Donations and legacies	-	-	-	300
	-	-	-	300

### 4 Charitable activities

Income for the year is derived from:

	Restricted 2021 €	Restricted 2020 €
Health Service Executive - Main	437,309	437,308
Health Service Executive - Other	20,196	-
Health Service Executive (NICDAF)	61,500	60,000
CDYSB (LDTF Mainstream DoES)	39,030	39,030
Department of Justice & Equality	28,000	28,000
FORSA grant	1,000	-
	587,035	564,338

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Expenditure on charitable activities

	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €	Total 2020 €
<b>Direct Costs</b>				
Staff training and support	-	6,111	6,111	4,781
Central premises costs	-	28,996	28,996	27,515
Motor expenses	-	2,175	2,175	1,981
Sessional workers	-	2,510	2,510	2,747
Doctor	-	2,600	2,600	2,200
Depreciation and impairment	-	2,342	2,342	1,661
	-	44,734	44,734	40,885
<b>Support Costs</b>				
Staff costs	-	460,738	460,738	430,653
Family support and YPP	-	7,451	7,451	6,577
General Office Expenses	-	21,668	21,668	14,550
	-	489,857	489,857	451,780
<b>Governance costs</b>				
Audit fees	-	4,348	4,348	5,000
Legal and professional	-	9,149	9,149	12,452
	-	13,497	13,497	17,452
<b>Total Expenditure</b>	-	548,088	548,088	510,117

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Activities

	Crinan Youth 2021 €	After Hours 2021 €	Probation Services 2021 €	Evening Services 2021 €	Total 2021 €
<b>Income</b>					
Government grants received	457,505	39,030	28,000	61,500	586,035
Other grants received	1,000	-	-	-	1,000
	<u>458,505</u>	<u>39,030</u>	<u>28,000</u>	<u>61,500</u>	<u>587,035</u>
<b>Direct Costs</b>					
Staff training and support	6,111	-	-	-	6,111
Central premises costs	11,492	5,747	5,997	5,760	28,996
Motor expenses	17	-	2,094	64	2,175
Sessional workers	-	-	2,510	-	2,510
Doctor	1,300	-	1,300	-	2,600
Depreciation	938	468	468	468	2,342
	<u>19,858</u>	<u>6,215</u>	<u>12,369</u>	<u>6,292</u>	<u>44,734</u>
<b>Support Costs</b>					
Family support and YPP	340	-	7,031	80	7,451
Wages and salaries	366,292	27,994	-	66,452	460,738
General office expenses	6,630	3,294	8,155	3,589	21,668
	<u>373,262</u>	<u>31,288</u>	<u>15,186</u>	<u>70,121</u>	<u>489,857</u>
<b>Governance Costs</b>					
Audit fees	1,738	870	870	870	4,348
Legal and professional	3,659	1,830	1,830	1,830	9,149
	<u>5,397</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>	<u>13,497</u>
<b>Total Expenditure</b>	<u>398,517</u>	<u>40,203</u>	<u>30,255</u>	<u>79,113</u>	<u>548,088</u>
<b>Surplus / (deficit)</b>	<u>59,988</u>	<u>(1,173)</u>	<u>(2,255)</u>	<u>(17,613)</u>	<u>38,947</u>



# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 7 Activities - CDYSB/DoES

	2021 €	2020 €
<b>Income</b>	39,030	39,030
<b>Direct Costs</b>		
Staff training and support	-	-
Central premises costs	5,747	-
Motor expenses	-	-
Depreciation	468	-
	<u>6,215</u>	<u>-</u>
<b>Support Costs</b>		
Family support and YPP	-	180
Wages and salaries	27,994	40,481
General office expenses	3,294	159
	<u>31,288</u>	<u>40,820</u>
<b>Governance Costs</b>		
Audit fees	870	-
Legal and professional	1,830	690
	<u>2,700</u>	<u>690</u>
<b>Total Expenditure</b>	<u>40,203</u>	<u>41,510</u>
<b>Surplus / (deficit)</b>	<u>(1,173)</u>	<u>(2,480)</u>

Funding is granted for a 12-month period and paid in accordance with the terms and conditions of the funding agreement. The full grant was taken to income in the year and there was no amount deferred or due at the year end. The grant is restricted to the provision of services delivered by Salesian Youth Enterprises CLG.

<b>8 Net movement in funds</b>	2021 €	2020 €
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>2,342</u>	<u>1,661</u>

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Project Leader	1	1
Project Worker	5	5
Youth Worker	1	1
Psychotherapist	1	1
Family Therapist	1	1
Family Support Worker	1	1
Part time Administration	2	1
	<u>12</u>	<u>11</u>

#### Employment costs

	2021 €	2020 €
Wages and salaries	416,450	389,061
Social security costs	44,288	41,592
	<u>460,738</u>	<u>430,653</u>

The number of employees whose annual remuneration was €60,000 or more were:

	2021 Number	2020 Number
Staff salaries fall between €60,001 and €70,000	1	1
Staff salaries fall between €70,001 and €80,000	-	-
Staff salaries fall between €80,001 and €90,000	-	-
Staff salaries fall between €90,001 and €100,000	-	-
	<u>-</u>	<u>-</u>

### 11 Key management compensation

Key management includes the Board of Directors (executive and non-executive), all members of the Company Management and the Company Secretary. The compensation paid or payable to key management for employee services is shown below:

	2021 €	2020 €
Salaries and other short term benefits	<u>63,362</u>	<u>62,598</u>

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Tangible fixed assets

	Fixtures and fittings €	Computers €	Total €
<b>Cost</b>			
At 1 January 2021	25,216	1,588	26,804
Additions	-	1,217	1,217
At 31 December 2021	25,216	2,805	28,021
<b>Depreciation and impairment</b>			
At 1 January 2021	22,589	86	22,675
Depreciation charged in the year	1,576	766	2,342
At 31 December 2021	24,165	852	25,017
<b>Carrying amount</b>			
At 31 December 2021	1,051	1,953	3,004
At 31 December 2020	2,627	1,502	4,129

### 13 Debtors

	2021 €	2020 €
Amounts falling due within one year:		
Prepayments and accrued income	1,153	-

### 14 Loans and overdrafts

	2021 €	2020 €
Bank overdrafts	-	1,104
Payable within one year	-	1,104

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

	Notes	2021 €	2020 €
Bank overdrafts	14	-	1,104
Other taxation and social security		13,664	14,110
Other creditors		45	77
Accruals and deferred income		11,511	13,935
		25,220	29,226

# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 16 Taxation

Tax clearance: Salesian Youth Enterprises Company Limited by Guarantee is compliant with the relevant tax circulars including circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

The Board can also confirm that the charity held an active tax clearance certificate for the duration of 2021.

### 17 Analysis of movement in funds

	Opening Funds 2021 €	Income 2021 €	Expenditure 2021 €	Closing Funds 2021 €
Restricted	136,196	587,035	(548,088)	175,143
Unrestricted	3,166	-	-	3,166
	<u>139,362</u>	<u>587,035</u>	<u>(548,088)</u>	<u>178,309</u>

### 18 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 year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of 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.

### 19 Contingent liabilities

There were no material contingent liabilities at the year end 31 December 2021.

### 20 Capital commitments

There were no material capital commitments at the year end 31 December 2021.

# **SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **21 Income from government sources**

The main income sources for the period were as follows:

The Health Service Executive provided current funding in the amount of €457,505 in 2021 (2020: €437,308). Funding is granted for a 12 month period and paid in accordance with the terms and conditions of the funding agreement. The full grant was taken to income in the period and no amounts were held as deferred income at the year end. The grant is restricted to the provision of services delivered by Salesian Youth Enterprises CLG.

The Department of Justice & Equality through the Probation Service provided current funding in the amount of €28,000 in 2021 (2020: €28,000). Funding is granted for a 12 month period and paid in accordance with the terms and conditions of the funding agreement. The full amount of the grant was taken to income in the year and there was no deferred or amounts due at the year end. The grant is restricted to the provision of services delivered by Salesian Youth Enterprises CLG.

The Department of Education & Skills Mainstream through the City of Dublin Youth Service Board (DoES/ CDYSB-LTDF Mainstream) provided funding of €39,030 in 2021 (2020: €39,030). Funding is granted for a 12 month period and paid in accordance with the terms and conditions of the funding agreement. The full grant was taken to income in the year and there was no amount deferred or due at the year end. The grant is restricted to the provision of services delivered by Salesian Youth Enterprises CLG.

The Health Service Executive through the North Inner City Drugs Task Force provided funding of €61,500 in 2021 (2020: €60,000). Funding is granted for a 12 month period and paid in accordance with the terms and conditions of the funding agreement. The full grant was taken to income in the year and there was no amount deferred or due at the year end. The grant is restricted to the provision of services delivered by Salesian Youth Enterprises CLG.

The Board confirms that the funding was used in accordance with the conditions outlined in the letter of offer and that there are adequate financial controls in place to manage grant income.

Salesian Youth Enterprises CLG is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type Payments".

The grant is restricted and used solely in the services delivered by Salesian Youth Enterprises CLG.

#### **22 Events after the reporting date**

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



# SALESIAN YOUTH ENTERPRISES COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 23 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The company incurred expenditure of €15,000 to the Salesians of Don Bosco religious institute in relation to rent and light and heat for the year ended 31 December 2021 (2020: €12,000). At 31 December 2021 there was a balance payable of €2,000 in relation to these costs (2020: €2,000).

The charity's insurance cover is included in the policy of Salesians of Don Bosco.

24 Cash generated from operations	2021 €	2020 €
Surplus for the year	38,947	54,521
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,342	1,661
Movements in working capital:		
(Increase) in debtors	(1,153)	-
(Decrease)/increase in creditors	(2,902)	1,877
<b>Cash generated from operations</b>	<b>37,234</b>	<b>58,059</b>

### 25 Provisions available to small entities

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

### 26 Approval of the financials statements

The financial statements were approved and authorised for issue by the board of directors on 16 May 2022.