

Company Number: 383751
Charity Number: CHY 19983
Charities Regulatory Authority Number: RCN 20078867

Crumlin Lower Advancing Youth CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

Crumlin Lower Advancing Youth CLG

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Crumlin Lower Advancing Youth CLG

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Martin Leavy Benjamin Wood Frank Crummey Siobhra Disdale Caroline O'Connell Patrick Costello (Resigned 31 August 2022) Deirdre O'Gorman (Appointed 2 May 2023)
Company Secretary	Jane McClure
Charity Number	CHY 19983
Charities Regulatory Authority Number	RCN 20078867
Company Number	383751
Registered Office	31 Crumlin Road Lower Crumlin Dublin 12
Auditors	Keveny Monahan Limited Chartered Accountants and Statutory Audit Firm Herbert House 18 - 22 Pembroke Road Dublin 4
Bankers	Bank of Ireland 177 Drimnagh Road Walkinstown Dublin 12
Solicitors	Bourke & Co. Solicitors 171 Drimnagh Road Drimnagh Dublin 12

Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

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

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

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

In this report the directors of Crumlin Lower Advancing Youth CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

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

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

Financial Results

At the end of the financial year the company has assets of €262,262 (2021 - €136,078) and liabilities of €121,050 (2021 - €29,993). The net assets of the company have increased by €35,127.

Principal Risks and Uncertainties

The directors are obliged under company law to identify the principal risk factors that could materially and adversely affect the company's financial viability. They consider that the company must continue to meet the expectations and objectives of its members in order to remain a vibrant and financially secure company into the future.

The directors consider that the following are the principal risk factors that could materially and adversely affect the organisations future operations:

- Loss of support from the various grant providers and fund raising activities

The company has business policies to limit these risks and the Board of Directors regularly review, reassess and proactively limit the associated risks insofar as possible.

The directors are satisfied with the progress made during the year and intend to continue to achieve high standards. There have been no important events affecting the company since the year end.

Directors and Secretary

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

Martin Leavy
Benjamin Wood
Frank Crummey
Siobhra Disdale
Caroline O'Connell
Patrick Costello (Resigned 31 August 2022)
Deirdre O'Gorman (Appointed 2 May 2023)

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 Jane McClure.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Crumlin Lower Advancing Youth CLG subscribes to and is compliant with the following:

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

Post Balance Sheet Events

Details of events affecting the Company which have taken place since the end of the financial year are disclosed in note 17 to the financial statements.

Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Auditors

The auditors, Keveny Monahan Limited, (Chartered Accountants) 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.

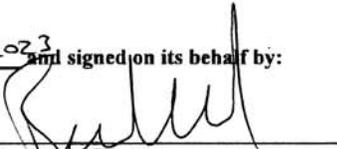
Accounting Records

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 31 Crumlin Road Lower, Crumlin, Dublin 12.

Approved by the Board of Directors on 26th JUNE 2023 and signed on its behalf by:



Martin Leavy
Director



Benjamin Wood
Director

Crumlin Lower Advancing Youth CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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

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

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

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

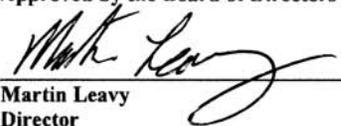
The directors confirm that they have complied with the above requirements in preparing the financial statements.

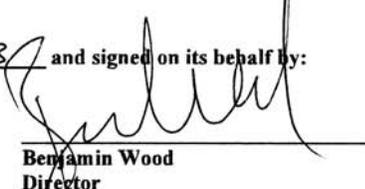
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined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

In so far as the directors are aware:

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

Approved by the Board of Directors on 26th June 2023 and signed on its behalf by:


Martin Leavy
Director


Benjamin Wood
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Crumlin Lower Advancing Youth CLG

Report on the audit of the financial statements

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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.

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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Crumlin Lower Advancing Youth CLG

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 5, 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 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.

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.



Philip Monahan
for and on behalf of
KEVENY MONAHAN LIMITED
Chartered Accountants and Statutory Audit Firm
Herbert House
18 - 22 Pembroke Road
Dublin 4

.....26/6/2023

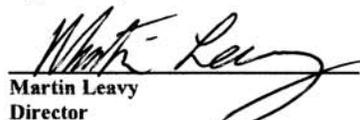
Crumlin Lower Advancing Youth CLG
STATEMENT OF FINANCIAL ACTIVITIES

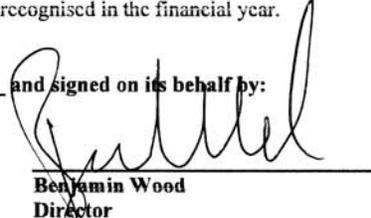
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
Incoming Resources							
Charitable activities - Grants from governments and other co-funders	4.1	29,802	562,723	592,525	20,358	425,374	445,732
Resources Expended							
Charitable activities	5.1	6,791	550,607	557,398	4,475	442,872	447,347
Net incoming/outgoing resources before transfers		23,011	12,116	35,127	15,883	(17,498)	(1,615)
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		23,011	12,116	35,127	15,883	(17,498)	(1,615)
Reconciliation of funds							
Balances brought forward at 1 January 2022	14	17,108	88,977	106,085	12,855	94,845	107,700
Balances carried forward at 31 December 2022		40,119	101,093	141,212	28,738	77,347	106,085

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 26th June 2023 and signed on its behalf by:

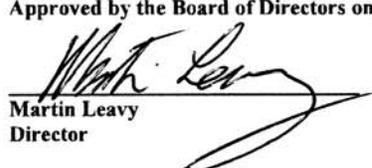

Martin Leavy
Director

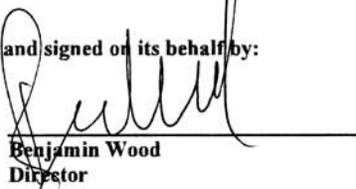

Benjamin Wood
Director

Crumlin Lower Advancing Youth CLG
BALANCE SHEET
as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	9	95,183	83,514
Current Assets			
Debtors	10	7,690	6,624
Cash at bank and in hand		159,389	45,940
		167,079	52,564
Creditors: Amounts falling due within one year	11	(121,050)	(29,993)
Net Current Assets		46,029	22,571
Total Assets less Current Liabilities		141,212	106,085
Funds			
Restricted trust funds		101,093	77,347
General fund (unrestricted)		40,119	28,738
Total funds	14	141,212	106,085

Approved by the Board of Directors on 26th JUNE 2023 and signed on its behalf by:


Martin Leavy
Director


Benjamin Wood
Director

Crumlin Lower Advancing Youth CLG
STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Cash flows from operating activities			
Net movement in funds		35,127	(1,615)
Adjustments for:			
Depreciation		15,331	13,109
		<u>50,458</u>	<u>11,494</u>
Movements in working capital:			
Movement in debtors		(1,066)	(102)
Movement in creditors		91,057	(8,362)
		<u>140,449</u>	<u>3,030</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(27,000)	(9,647)
Receipts from sales of tangible assets		-	8,448
		<u>(27,000)</u>	<u>(1,199)</u>
Net cash generated from investment activities			
		<u>113,449</u>	<u>1,831</u>
Net increase in cash and cash equivalents		45,940	44,109
Cash and cash equivalents at 1 January 2022		45,940	44,109
Cash and cash equivalents at 31 December 2022	16	<u>159,389</u>	<u>45,940</u>

Crumlin Lower Advancing Youth CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Crumlin Lower Advancing Youth CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 31 Crumlin Road Lower, Crumlin, Dublin 12 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Statement of compliance

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

Fund accounting

The following are the categorises of funds maintained:

Restricted funds

Restricted funds, represent grants, donations and sponsorship received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

Unrestricted funds

Designated funds are unrestricted funds earmarked by the board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds

Endowment funds represent those assets which must be held permanently by the company, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the company and is included as unrestricted income.

Incoming Resources

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.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Crumlin Lower Advancing Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

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:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	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 year end, is included in debtors.

Cash at bank and in hand

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

Taxation

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

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in Note 1, the Board are required to make judgements, estimates and assumptions about the carry 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 if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

Crumlin Lower Advancing Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2022

4. INCOME & GRANT FUNDING NOTE

Funder	Intermediary	Fund	Grant Approved 2022	Grant Due 31/12/2021	Deferred income 2021	Recognised in P&L	Amount Received	Amount Repaid	Grant due 31/12/2022	Deferred Income to 2023
ESF	YDP	Core Funding	148,293	-	-	143,427	148,293	-	-	4,866
ESF	YDP	Core Funding	74,035	-	-	6,935	74,035	-	-	67,100
DCEDIY	CDETB/CDYSB	UBU	303,190	-	-	303,190	303,190	-	-	-
DCEDIY	CDETB/CDYSB	General Fund	24,950	-	-	24,950	24,950	-	-	-
IYF	Irish Youth Foundation	Grant	5,000	-	-	5,000	5,000	-	-	-
ESF	YDP	Community Safety Fund	1,192	-	-	1,192	1,192	-	-	-
DCEDIY	CDETB/CDYSB	General Fund	77,490	-	-	67,029	77,490	(10,461)	-	-
DCEDIY	CDETB/CDYSB	General Fund	5,000	-	-	5,000	5,000	-	-	-
DCEDIY	National Youth Council of Ireland	Art Explorer Grant	5,000	-	-	5,000	5,000	-	-	-
Dublin Bus	Community Spirit Award	Community Spirit Award	1,000	-	-	1,000	1,000	-	-	-
			645,150	-	-	562,723	645,150	- 10,461	-	71,966

Unrestricted Funds

Donations	23,269
Dublin City Council	3,800
Cork Street Fund	2,000
Tesco	733
	<u>29,802</u>
Total Income	<u>592,525</u>

Crumlin Lower Advancing Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

5. EXPENDITURE					
5.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
	€	€	€	€	€
Costs of Charitable Activities	-	143,404	413,994	557,398	447,347
	<u>-</u>	<u>143,404</u>	<u>413,994</u>	<u>557,398</u>	<u>447,347</u>
5.2 SUPPORT COSTS					
			Charitable Activities	2022	2021
			€	€	€
Salaries and Wages			398,641	398,641	335,724
Audit fees			3,033	3,033	3,587
Legal and professional			12,060	12,060	2,313
Governance Costs			260	260	-
			<u>413,994</u>	<u>413,994</u>	<u>341,624</u>
6. ANALYSIS OF SUPPORT COSTS					
				2022	2021
				€	€
Salaries and Wages				398,641	335,724
Audit fees				3,033	3,587
Legal and professional				12,060	2,313
Governance Costs				260	-
				<u>413,994</u>	<u>341,624</u>
7. NET INCOMING RESOURCES					
				2022	2021
				€	€
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of tangible assets				15,331	13,109
Auditor's remuneration:					
- audit services				3,033	3,587
				<u>3,033</u>	<u>3,587</u>
8. EMPLOYEES AND REMUNERATION					
Number of employees					
The average number of persons employed (including executive directors) during the financial year was as follows:					
				2022	2021
				Number	Number
Administration				9	8
				<u>9</u>	<u>8</u>
The staff costs comprise:					
				2022	2021
				€	€
Wages and salaries				359,516	302,393
Social security costs				39,125	33,331
				<u>398,641</u>	<u>335,724</u>

Crumlin Lower Advancing Youth CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2022	86,638	113,156	32,592	232,386
Additions	-	-	27,000	27,000
At 31 December 2022	<u>86,638</u>	<u>113,156</u>	<u>59,592</u>	<u>259,386</u>
Depreciation				
At 1 January 2022	9,746	112,254	26,872	148,872
Charge for the financial year	3,466	747	11,118	15,331
At 31 December 2022	<u>13,212</u>	<u>113,001</u>	<u>37,990</u>	<u>164,203</u>
Net book value				
At 31 December 2022	<u><u>73,426</u></u>	<u><u>155</u></u>	<u><u>21,602</u></u>	<u><u>95,183</u></u>
At 31 December 2021	<u><u>76,892</u></u>	<u><u>902</u></u>	<u><u>5,720</u></u>	<u><u>83,514</u></u>

9.1 TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2021	85,791	113,156	32,592	231,539
Additions	9,647	-	-	9,647
Disposals	(8,800)	-	-	(8,800)
At 31 December 2021	<u>86,638</u>	<u>113,156</u>	<u>32,592</u>	<u>232,386</u>
Depreciation				
At 1 January 2021	6,632	108,329	21,154	136,115
Charge for the financial year	3,466	3,925	5,718	13,109
On disposals	(352)	-	-	(352)
At 31 December 2021	<u>9,746</u>	<u>112,254</u>	<u>26,872</u>	<u>148,872</u>
Net book value				
At 31 December 2021	<u><u>76,892</u></u>	<u><u>902</u></u>	<u><u>5,720</u></u>	<u><u>83,514</u></u>
At 31 December 2020	<u><u>79,159</u></u>	<u><u>4,827</u></u>	<u><u>11,438</u></u>	<u><u>95,424</u></u>

10. DEBTORS

	2022	2021
	€	€
Prepayments and accrued income	<u>7,690</u>	<u>6,624</u>

11. CREDITORS

Amounts falling due within one year	2022	2021
	€	€
Trade creditors	4,151	7,807
Taxation and social security costs (Note 12)	13,231	9,647
Other creditors	71,966	-
Accruals	<u>31,702</u>	<u>12,539</u>
	<u><u>121,050</u></u>	<u><u>29,993</u></u>

Crumlin Lower Advancing Youth CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

12. TAXATION AND SOCIAL SECURITY					
			2022	2021	
			€	€	
Creditors:					
PAYE / PRSI			13,231	9,647	
			<u> </u>	<u> </u>	
13. RESERVES					
			2022	2021	
			€	€	
At 1 January 2022			106,085	107,700	
Surplus/(Deficit) for the financial year			35,127	(1,615)	
			<u> </u>	<u> </u>	
At 31 December 2022			141,212	106,085	
			<u> </u>	<u> </u>	
14. FUNDS					
14.1 RECONCILIATION OF MOVEMENT IN FUNDS			Unrestricted	Restricted	Total
			Funds	Funds	Funds
			€	€	€
At 1 January 2021			12,855	94,845	107,700
Movement during the financial year			15,883	(17,498)	(1,615)
			<u> </u>	<u> </u>	<u> </u>
At 31 December 2021			17,108	88,977	106,085
Movement during the financial year			23,011	12,116	35,127
			<u> </u>	<u> </u>	<u> </u>
At 31 December 2022			40,119	101,093	141,212
			<u> </u>	<u> </u>	<u> </u>
14.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 January			between	31 December
	2022			funds	2022
	€	€	€	€	€
Restricted funds					
Restricted	88,977	562,723	550,607	-	101,093
Unrestricted funds					
Unrestricted funds	17,108	29,802	6,791	-	40,119
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	106,085	592,525	557,398	-	141,212
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
14.3 ANALYSIS OF NET ASSETS BY FUND					
		Fixed	Current	Current	Total
		assets	assets	liabilities	
		- charity use			
		€	€	€	€
Restricted trust funds		95,183	128,013	(121,727)	101,469
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Unrestricted general funds		-	39,066	677	39,743
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		95,183	167,079	(121,050)	141,212
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

Crumlin Lower Advancing Youth CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2022

continued

15. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one 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.

16. CASH AND CASH EQUIVALENTS

	2022	2021
	€	€
CDYSB/Other	42,078	22,105
IYJS	78,201	6,683
CLAY	39,110	17,152
	<u>159,389</u>	<u>45,940</u>

17. POST-BALANCE SHEET EVENTS

There were no significant post balance sheet events.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 26th JUNE 2023

CRUMLIN LOWER ADVANCING YOUTH CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE REPORT OF THE AUDITORS

Crumlin Lower Advancing Youth CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2022

	2022 €	2021 €
Income	592,525	445,732
Expenses		
Wages and salaries	359,516	302,393
Social security costs	39,125	33,331
Staff training	4,155	2,420
Rates	392	379
Project expenses	55,040	42,730
Insurance	11,050	5,984
Light and heat	11,552	6,279
Repairs and maintenance	34,099	23,547
Printing, postage and stationery	3,192	2,095
Advertising	900	1,182
Telephone	4,709	4,090
Motor expenses	399	219
Legal and professional	12,320	2,313
Auditor's/Independent Examiner's remuneration	3,033	3,587
Bank charges	545	525
Bad debts	70	(2,163)
General expenses	558	302
Subscriptions	1,412	5,025
Depreciation	15,331	13,109
	557,398	447,347
Net surplus/(deficit)	35,127	(1,615)

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1: Income and Expenditure Account YDP/ESF

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
IYJS/YDP/Core Grant	148,293	133,356
YDP Expansion of Services Income	74,035	-
Leargas	-	-
	<u>222,328</u>	<u>133,356</u>
Expenditure		
Salaries	109,079	103,832
Light and heat	2,200	2,200
Insurance	3,351	1,500
Telephones	1,200	1,200
Training	1,000	1,000
Management fee	5,550	2,700
Office and stationery	600	1,857
Advertising	360	180
Bank interest and charges	170	164
Project expenses	15,968	14,815
Repairs and maintenance (Equipment)	5,816	1,600
Membership & subscriptions	-	1,000
Professional fees (including Audit)	7,090	-
	<u>152,384</u>	<u>132,048</u>
Total Expenditure		
	<u>152,384</u>	<u>132,048</u>
Income/(deficit) for the year	<u>69,944</u>	<u>1,308</u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2: Income and Expenditure Account CDYSB - TYFS

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
DCEDIY/CDYSB/TYFS	-	-
Other income	-	-
	<u>-</u>	<u>-</u>
	-	-
Expenditure		
Salaries	-	-
Light and heat	-	-
Rates	-	-
Insurance	-	-
Telephones	-	-
Training	-	-
Management fee	-	-
Office, computer and stationery	-	-
Motor and travel	-	-
Bank interest and charges	-	-
Project expenses	-	-
Advertising	-	-
Repairs and maintenance	-	-
Audit and accountancy	-	-
Community day	-	-
Consultancy and professional fees	-	-
Subscriptions	-	-
Sundry	-	-
Depreciation	-	-
Bad debts	-	-
Charitable donations	-	-
	<u>-</u>	<u>-</u>
Total Expenditure	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Income for the year	<u><u>-</u></u>	<u><u>-</u></u>

Crumlin Lower Advancing Youth CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 3: Income and Expenditure Account CDYSB - UBU

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
DCEDIY/CDYSB/UBU	303,190	279,692
Other income	<u>0</u>	<u>3,700</u>
	303,190	283,392
Expenditure		
Salaries	234,729	231,892
Light and heat	8,352	4,079
Rates	392	379
Insurance	8,764	5,412
Telephones	2,446	2,890
Training	2,455	1,020
Management fee	-	-
Office, computer and stationery	1,611	4,649
Motor and travel	357	299
Bank interest and charges	375	361
Project expenses	14,531	13,234
Advertising	180	1,002
Repairs and maintenance	25,529	9,785
Community day	-	-
Professional fees (including Audit)	3,970	4,700
Subscriptions	1,162	1,025
Sundry	-	-
Depreciation	-	-
Bad debts	70	-
Charitable donations	-	-
Total Expenditure	<u>304,922</u>	<u>280,725</u>
Income for the year	<u>(1,732)</u>	<u>2,667</u>

Crumlin Lower Advancing Youth CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 4: Income and Expenditure Account DCEDIY/CDYSB General Fund - Capital Grant Scheme

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
DCEDIY/CDYSB Capital Grant	24,950	6,926
	24,950	6,926
Expenditure		
Repairs and maintenance	-	6,926
Depreciation	-	-
	-	6,926
Total Expenditure	-	6,926
	24,950	-

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 5: Income and Expenditure Account - Tusla

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Tusla	-	1,400
	<u>-</u>	<u>1,400</u>
Expenditure		
Project expenses	-	1,429
	<u>-</u>	<u>1,429</u>
Total Expenditure	<u>-</u>	<u>1,429</u>
(Loss)/income for the year	<u>-</u>	<u>(29)</u>

Crumlin Lower Advancing Youth CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 6: Income and Expenditure Account - Dublin City Council

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Dublin City Council	2,500	5,900
	<u>2,500</u>	<u>5,900</u>
Expenditure		
Project expenses	2,903	7,102
	<u>2,903</u>	<u>7,102</u>
Total Expenditure	<u>2,903</u>	<u>7,102</u>
Income for the year	<u><u>(403)</u></u>	<u><u>(1,202)</u></u>

Crumlin Lower Advancing Youth CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 7: Income and Expenditure Account - Fundraising

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Donations	23,269	9,258
Room Hire	-	-
	<u>23,269</u>	<u>9,258</u>
Expenditure		
Project expenses	-	810
Bank interest and charges	-	-
	<u>-</u>	<u>810</u>
Total Expenditure	<u>-</u>	<u>810</u>
(Deficit) for the year	<u><u>23,269</u></u>	<u><u>8,448</u></u>

Crumlin Lower Advancing Youth CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 8: Income and Expenditure Account - CDYSB Additional Grants

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
DCEDIY/CDYSB Minor Grant	5,000	4,000
	<u>5,000</u>	<u>4,000</u>
Expenditure		
Project expenses	4,968	4,009
	<u>4,968</u>	<u>4,009</u>
Total Expenditure	<u>4,968</u>	<u>4,009</u>
(Deficit) for the year	<u><u>32</u></u>	<u><u>(9)</u></u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 9: Income and Expenditure Account - Management

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Income	1,300	-
	<u>1,300</u>	<u>-</u>
Expenditure		
Training	700	400
Motor and travel	332	573
Professional fees including audit	4,970	1,200
Sundry	(7,550)	(2,163)
Membership & subscriptions	-	300
Project expenses	1,725	-
Repairs	(609)	-
	<u>(432)</u>	<u>310</u>
Total Expenditure	<u>(432)</u>	<u>310</u>
(Deficit) for the year	<u><u>1,731.81</u></u>	<u><u>(310)</u></u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 10: Income and Expenditure Account - NYCI

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Other - National Youth Council of Ireland	5,000	1,500
	<u>5,000</u>	<u>1,500</u>
Expenditure		
Project expenses	4,865	1,506
Office Stationery	162	-
	<u>5,026</u>	<u>1,506</u>
Total Expenditure	<u>5,026</u>	<u>1,506</u>
(Deficit) for the year	<u><u>(26)</u></u>	<u><u>(6)</u></u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 11: Income and Expenditure Account - Dublin Bus Community Spirit Fund

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Other - Dublin Bus Community Spirit Fund	1,000	-
	<u>1,000</u>	<u>-</u>
Expenditure		
Project expenses	-	1,026
	<u>-</u>	<u>1,026</u>
Total Expenditure	<u>-</u>	<u>1,026</u>
(Deficit) for the year	<u><u>1,000</u></u>	<u><u>(1,026)</u></u>

Crumlin Lower Advancing Youth CLG

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 12: Income and Expenditure Account - DCEDIY/CDYSB Youth Employability Grant

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
DCEDIY/CDYSB General Fund - Youth Employability Grant	77,490	-
	<u>77,490</u>	<u>-</u>
Expenditure		
Salaries	51,834	-
Light and heat	1,000	-
Telephones	1,063	-
Office, computer and stationery	820	-
Motor and travel	17	-
Project expenses	6,070	-
Advertising	360	-
Repairs and maintenance	3,616	-
Subscriptions	250	-
Sundry	2,000	-
	<u>67,029</u>	<u>-</u>
	<u>10,461</u>	<u>-</u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 13: Income and Expenditure Account - Irish Youth Foundation Grant

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Irish Youth Foundation Grants	5,000	-
	<u>5,000</u>	<u>-</u>
Expenditure		
Salaries	2,999	-
Project expenses	2,007	-
	<u>5,007</u>	<u>-</u>
	<u>(7)</u>	<u>-</u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 14: Income and Expenditure Account - Cork Street Fund

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Cork Street Fund	2,000	-
	<u>2,000</u>	<u>-</u>
Expenditure		
Project expenses	1,335	-
	<u>1,335</u>	<u>-</u>
	<u>665</u>	<u>-</u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 15: Income and Expenditure Account - YDP Community Safety Grant

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
YDP Community Safety Grant	1,192	-
	<u>1,192</u>	<u>-</u>
Expenditure		
Project expenses	-	-
	<u>-</u>	<u>-</u>
	<u>1,192</u>	<u>-</u>

Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 16: Income and Expenditure Account - Tesco Funding

for the year ended 31 December 2022

	2022	2021
	€	€
Income		
Tesco Funding	733	-
	<u>733</u>	<u>-</u>
Expenditure		
Project expenses	670	-
	<u>670</u>	<u>-</u>
	<u>62</u>	<u>-</u>