

**Company Number: 287822**

**Ossory Youth CLG**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2022**

**O'Neill Foley Unlimited Company**  
**Chartered Accountants and Registered Auditors**  
**The Brewhouse**  
**Abbey Quarter**  
**Kilkenny**

# Ossory Youth CLG

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## Ossory Youth CLG DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	Padraig Fleming Ian Coulter (Resigned 14 September 2022) Teresa Forristal Brenda Whitely William Purcell Maurice O'Connor Elizabeth Dermody Joseph Mguni Ken Maher Luke Gannon Liam Connolly (Appointed 21 November 2022)
<b>Company Secretary</b>	Elizabeth Dermody
<b>Company Number</b>	287822
<b>Charity Number</b>	20031787
<b>Registered Office</b>	Desart Hall New Street Kilkenny Kilkenny
<b>Auditors</b>	O'Neill Foley Unlimited Company Chartered Accountants and Registered Auditors The Brewhouse Abbey Quarter Kilkenny
<b>Bankers</b>	Bank of Ireland 46 Parliament Street Kilkenny
<b>Solicitors</b>	Poe Kiely Hogan Lanigan 21 Patrick Street Kilkenny

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

The reports and results of the company are presented in a form that complies with the requirements of the Companies Act 2014 and are in compliance with FRS 102. The company as a registered charity has adopted the Statement of Recommended Practice, Charity SORP (FRS 102) - Accounting and Reporting by Charities 2015.

## **Chairpersons Statement - Overview**

Welcome to our 2022 Annual Report. Together with a team of 17 staff and 62 volunteers we worked with 1,260 young people and families in a variety of different settings (including volunteer and staff led interventions), using a number of different approaches, to connect and journey with young people in a way that positively contributed to their lives and wellbeing. All of our services are delivered within the framework of our strategic plan. What is particularly important in the most challenging of times is sustaining our organisational culture, which is person-centred, compassionate and committed to service users. This requires a cultural commitment to reflective practice and support of our staff and volunteers. I am delighted with the evidence that suggests the work we are doing as an organisation in the background is most evident on the frontline.

This year, we saw the surface impact of the pandemic slowly fade. As a service provider, we began to experience and understand the devastating impact that the social and economic shut down had on some families and young people. Our youth workers and volunteers saw how 'normal' adolescent development was disrupted and the evasive effect of that experience had on the young person, their family, their education and their community. As a result, we are experiencing a very high level of demand on our one-to-one work, counselling service and small groupwork spaces. The need far outstrips our capacity to respond, evident in the emergence of waiting lists across all our services. Adding to the problem is the ever-increasing challenge of recruiting qualified and skilled youth workers and perhaps it's time to have an honest conversation at national level about what is required to attract new entrants into the youth sector.

In 2022, the Russian – Ukrainian war saw an immediate need for our services to be directed towards supporting Ukrainian families displaced from their country and living in Kilkenny. I am proud of our willingness as a nation, county and youth service to respond as we continue to support families and young people to navigate their time here in the most compassionate and practical of ways.

The Community and Voluntary Energy Support Scheme introduced this year was a welcome development, as inflation bites down on our resources at all levels. It is often through sheer determination and innovation both in practice and managerial terms that young people are cocooned from the sense of our services being overstretched. We are grateful to the various Government Departments and the KCETB for providing extra pieces of funding, however, a long-term approach to capital investment would ensure a more measured and sustainable development of our service and better value for money for the taxpayer. In that context, the Community Centres Investment Fund awarded to Ossory Youth for the structural repair of Desart Hall is very welcome.

I am happy to highlight the launch of the Goresbridge Youth Space in late 2022 and wish to thank the Goresbridge community for their ongoing support in ensuring their local youth population has a safe and comfortable space to belong within their community. I also would like to mention our wonderful network of volunteers who made huge strides to re-establish youth clubs in their local communities.

Finally, it would be remiss of me not to mention the sad passing of one of the founding members of Ossory Youth, Father Pat Farrell. It is only when reading the Board minutes of the era in the mid 80's that we can see how instrumental Fr. Pat was in the process of establishing Ossory Youth. He was a gentleman and will be dearly remembered. Ar dheis Dé go raibh a anam dílis.

## **CEO Review**

The central role of the CEO is to support the Board of Directors to deliver a service that reflects the values of the organisation through the implementation of its strategic statement and annual work plans. We have continued to operate in a way that provides a service that is person centred, empathetic, innovative and engaging, as evidenced by feedback from young people, parents and other service providers.

In 2022 Ossory Youth employed 17 staff (12.2 WTE) financed by various government schemes and policy initiatives as well as financial support from the Diocese and other donors detailed in the financial statements.

The difficulty in applying a business model to the provision of youth services is well documented. There has been a high level of reporting required across government departments to evidence outcomes and value for money. This is desirable and necessary insofar as we wish to be accountable for the work that we do and the taxpayer's money we spend. However, I question if there is a more efficient way to generate and collect the information required without the significant bureaucratic burden that at times drifts us towards the micromanagement of resources.

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## CEO Review (continued)

I also note that while core funding is increasing slowly, this increase is coming from a very low base. The youth sector is a key partner in the integrated delivery of services locally for young people. It is important that we are able to attract the best people to work with young people and their families who often present with a complexity of needs. Unfortunately, this year we experienced first-hand the difficulty in employing new staff. Although we are not unique in this regard, with other sectors facing similar challenges, it does mean that the standard of service we wish to maintain is compromised. We continue to fight to avoid the introduction of waiting lists across all our projects, but I fear at times that we are facing the inevitable.

Despite the aforementioned challenges, I am pleased with the commitment, resilience and dedication of our staff and volunteers to continue to go above and beyond, evidenced by the number of volunteer hours accrued every week and the many times our staff exceed their contracted working week. I am proud of an organisational culture that nurtures a sense of duty and service to the people we work with.

I would like to thank everybody connected with our organisation for their continued and unwavering commitment to Ossory Youth in 2022.

## Structure Governance and Management

### Constitution

The charity is registered as a company limited by guarantee not having a share capital CRO Registration Number 287822. The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Constitution by a Board of Directors. The company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 197, Charity No. CHY 11525. The company is registered with the Charities Regulatory Authority and its CRA number is 20031787.

### Governance

The overall management of Ossory Youth is the collective responsibility of its independent, voluntary Board of Directors. The Board ensures that the following three roles are carried out:

1. Governance – Taking overall responsibility for the work of Ossory Youth.
2. Management – Organising the work and making sure it happens.
3. Operations – Carrying out the work.

The principal role of the Board of Directors of Ossory Youth is Governance. The other roles identified, management and operations, are carried out by the CEO and staff on Board approval.

The Board of Directors of Ossory Youth met on 5 occasions in 2022 to discharge its duties. These include reviewing and approving the organisational annual plan and budget, carrying out the organisational risk assessment and updating Risk Register, reviewing insurance cover and approving Service Level Agreements with our funders.

The Board reviewed and approved the CRA compliance record 2022 as well as reviewing and updating a number of organisational policies including the Advocacy Policy, Dignity in the Workplace. It also developed and approved a Service User Charter and Time-off-in-Lieu Policy. It oversaw the production of the project annual plans and the publication of the 2022 Annual Report and Financial Statements.

Mr. Ian Coulter resigned from the Board in September. We would like to sincerely thank Ian for his valuable contribution in the governance of the organisation throughout the years and look forward to his continued support in the years to come.

Mr Liam Connolly joined the Board in November 2022.

The Board held its AGM on 14/09/2022 in line with Company Law Regulations.

The table lists all Directors who served in 2022 and the record of their attendance at board meetings.

	7/02/2022	4/04/2022	30/05/2022	14/09/2022	21/11/2022
Padraig Fleming	√	√	√	Apologies	√
Ian Coulter	√	√	√	√	Resigned from Board
Elizabeth Dermody	√	√	√	√	Apologies
Maurice O Connor	√	√	Apologies	√	Apologies
Treasa Forristal	Apologies	Apologies	√	√	√
Fr Willie Purcell	Apologies	Apologies	√	√	Apologies
Ken Maher	√	√	Apologies	√	√
Joseph Mguni	√	√	√	√	√
Luke Gannon	√	√	Apologies	√	√
Brenda Whitely	Apologies	Apologies	√	√	√
Liam Connolly	-	-	-	-	√

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## Structure Governance and Management (continued)

### Management

The organisation is governed by a voluntary Board of Directors who are responsible for the strategic direction and overall governance of the organisation. The board is resourced by a CEO.

The Board of Directors and their Governance function was supported by The Department of Children, Equality, Disability, Integration and Youth through the Member Youth Service Grant Scheme.

## 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 Desart Hall, New Street, Kilkenny, Kilkenny.

## Directors and Secretary

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

Padraig Fleming  
Ian Coulter (Resigned 14 September 2022)  
Teresa Forristal  
Brenda Whitely  
William Purcell  
Maurice O'Connor  
Elizabeth Dermody  
Joseph Mguni  
Ken Maher  
Luke Gannon  
Liam Connolly (Appointed 21 November 2022)

The secretary who served throughout the financial year was Elizabeth Dermody.

## Mission, Objectives and Values

### Mission

The mission of Ossory Youth CLG is to support young people to enable them to connect, experience, learn and grow.

### Objectives

1. Contribute positively to the lives and well-being of young people.
2. Nurture & sustain the valuable contribution that volunteers make to the lives of young people.
3. Future proof Ossory Youth for young people.

### Values

The core values of Ossory Youth CLG are:

1. Young People's Voices - We are strong in the belief that every young person has a story.
2. Human Connection - We are totally committed to connection through empathy, listening, kindness acceptance and fun.
3. Integration of Services - Our service is much better when people talk share and learn from each other.
4. Dedicated staff and volunteers- We believe having people that love what they do is key to a better service.
5. Our Funders - They make our work with young people possible.
6. Creativity & Innovation - We know that trying new ways of doing things makes us better.

# Ossory Youth CLG DIRECTORS' REPORT

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## Services and Activities

The following activities were undertaken to reflect our mission and our values, and to deliver on our objectives in 2022:

### UBU Projects

UBU - Your Place Your Space provides funding to youth services that support young people to develop the personal and social skills required to improve their life chances. The UBU scheme is funded by The Department of Children, Equality, Disability, Integration and Youth and administered through the Education and Training Boards. Ossory Youth has two UBU projects Gateway UBU and Rural UBU. The following work was carried out by UBU projects in 2022:

### -Youth Club Network

Youth clubs respond to the recreational and social needs of young people. Youth clubs offer young people a safe space in their local community where they can participate in age-appropriate activities, develop supportive relationships with peers and trusted adults, belong, experience positive social norms, access opportunities for learning, develop and practice a wide range of personal and social skills, and most importantly enjoying each other's company as well as having the 'craic'.

In 2022, eight youth clubs affiliated to Ossory Youth providing safe accessible spaces in local communities. Youth clubs affiliated were Kilmacow, Johnswell, The Mill Urlingford, Ballyragget, Mooncoin, Twilight Youth Inclusion Group, Kilkenny city, Rathdowney and Borris in Ossory. Rathdowney Youth Café and Borris in Ossory Youth Club reopened their doors to young people in early 2022 after the Covid pandemic and Twilight Youth Inclusion Group affiliated to Ossory Youth for the first time early in the year. These eight clubs comprise 249 young people and 48 volunteers.

Youth clubs are resourced by a youth worker who provided the following supports:

- Volunteer recruitment, training and development
- Club programme development
- Regular club visits and ongoing telephone support
- New club development
- Facilitating regular practice sharing volunteer meetings
- Liaising with funding providers and youth clubs in respect of grant funding opportunities
- Ensuring compliance with child safeguarding and insurance requirements
- Ensuring compliance with organisational policy and procedures, finance and governance
- Assistance with National Quality Standards Framework requirements.

### -Imposters

The group consisted of thirteen to fifteen-year-olds who met on a weekly basis and participated in a wide variety of engaging activities in Callan. In January 2022 the group moved into the new Callan Youth Space and made use of the new space by participating in pool, table tennis, arts and crafts and activities based on their interests. The group have also held discussions with youth workers around their Junior Certificate exams and results leading to a safe space for conversation, support and relaxation.

### -The Dream Team

Following the completion of Mission Transition programme ran in 2021 this group continued as a weekly group for 12–14-year-olds. The group engaged in various activities from art and crafts to outdoor activities in Callan throughout the summer making use of the local walkways and outdoor amenities in Callan especially the basketball court. During the summer months the group took part in Kayaking sessions with the 1st year group in Graiguenamanagh. This activity was funded by KCETB Positive Health and Wellbeing Grant

### -1st Year Group

This was a new group established in Callan in 2022 for 1st year students after school. This group was open to 1st year students in the Callan area and the group members took part in various activities throughout the first few months of the year, while during the summer they took part in Kayaking sessions and Bowling in K-Bowl Kilkenny. Following on from the summer members of the group integrated into the Dream Team group who were of similar age and interests. A new 1st Year group was established in September 2022.

### -IRLers

IRLers was established in 2022. This group catered for young people in Callan on a Friday night. In 2022 membership of the group consisted of eight young women. IRLers (In Real Lifers) is a space where young people can meet and set their own agenda. Primarily, it is a social space where young people can meet with each other, turn off the phones, chill, have the chats, listen to music, play board games and on occasion there are movie nights and popcorn! The emphasis of the group is in person human interaction and time off from screen time, social media etc. It was not all about chillin' as they also threw themselves into new activities including candle making, arts and crafts activities and making bath bombs through which the chats and the 'craic' continued.

# Ossory Youth CLG DIRECTORS' REPORT

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## -Callan Drop In

This space is open in Callan on Friday evenings and provides an opportunity for young people to drop into more unstructured activities. Pool has been a major success in the space with young people dropping in each week to run their own pool competitions amongst themselves. The space offers young people from various backgrounds the opportunity to mix with each other. Through this informal unstructured space youth workers are on hand to chat, play pool and develop relationships with young people. These relationships provided opportunities for deeper conversations where young people sought information, encouragement or support from youth workers around options and choices they wanted to explore. Some have even ditched the pool for the laptop to prepare for driver theory tests.

## -Bat Buddies

Bat Buddies has been in existence since 2021. Operating out of Graiguenamanagh, this group of young people continued to meet weekly and participated in a wide variety of activities that responded to the needs and interests of the young people involved. Young people were supported to build on their confidence and self-esteem through a drama programme. Through an outdoor education programme, the young people got an opportunity to experience archery and water-based activities. This was an experience for young people to experience new things while having fun.

Some programme activity was supported by Healthy Streets Initiative funded by Kilkenny CYPSC Healthy Ireland Funding administered through Kilkenny County Council.

## -Graiguenamanagh Youth Café

The Youth Café Graiguenamanagh is open to young people aged sixteen to eighteen. The purpose of the Café is to provide a relaxed space that is safe, friendly, inclusive and accepting. The space is co-designed by young people and youth workers. Throughout the year young people were supported to connect with each other and have fun. Young people worked on personal life skills, learning to cook affordable and quick nutritious meals. They also tried their hand at making rings through a ring making workshop. There is no end to their creativity! The highlight of the year was a trip to try crazy golf in Dublin. Over the year we saw an uptake on young people re engaging with the group after taking a break when Covid restrictions were in place.

Some programme activity was supported by Healthy Streets Initiative funded by Kilkenny CYPSC Healthy Ireland Funding administered through Kilkenny County Council.

## -Thomastown Syrian Group

Through advocacy work young people and their families were supported. Weekly meetings supported young people to continue to build a rapport with youth workers and sought support when needed. Young people underwent lots of change as they completed courses, got married and moved house. Weekly meetings moved to one-to-one support and small group meetings towards the end of the year.

## -Inbetweeners Group

This group was established five years ago. At the time members of this group were transitioning from childhood into adolescence. Over the last four years this group of eight have grown from strength to strength. In 2022 the group met once a week and participated in a range of activities that promoted personal and social development. They have developed strong friendships, challenged each other and are constantly growing and developing.

The Inbetweeners participated in an outdoor foraging and fire cooking programme. Through this programme the group took on the challenge of foraging for parts of the meals. They spent time considering sustainability and the effects of the environment and learning to make the most of leftovers and food that would be considered as food waste. We hope that these skills will be of benefit to the young people as they continue to develop into young adults.

It was very evident how much confidence the young people have built up from experiencing the summer activities on the water each year. Over the last five summers the young people have put in all the groundwork to progress to complete their level 2 skills certificate in the coming year. Young people stepped out of their comfort zones trying coasteering for the first time as part of the outdoor education programme during the summer months. It was great to see young people overcome their fears and experiencing pride and a natural high after they took the coasteering plunge.

Some programme activity was supported by Healthy Streets Initiative funded by Kilkenny CYPSC Healthy Ireland Funding administered through Kilkenny County Council & KCETB Health & Well Being Grant.

# Ossory Youth CLG DIRECTORS' REPORT

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## -In Our Element

In Our Element is a continuation of a group formed in 2021. This space promotes and encourages peer support and explores how positive peer support is a force for good. Throughout the year young people demonstrated empathy and kindness by looking out for each other through life's ups and downs. Throughout the Summer, this group was in their element as they participated in team building activities, which encouraged teamwork, problem solving, communication and listening skills. It was great to see them overcoming obstacles as a unit and we hope that the skills they have practiced and honed in this group will come in handy in their future lives. This group are keenly aware of the value of nature and believe that interacting with it is a key part of ensuring good mental and physical wellbeing. For this reason, the group did a great deal of work outdoors, where they were challenged, experienced the buzz of outdoor activity, appreciated the peace and quiet of nature as well as enjoying each other company.

The group further developed the water element of the core theme of this group (water, air, earth, fire) trying out surfing which was challenging and pushed some to step out of their comfort zones thereby building confidence and resilience amongst the group.

Some programme activity was supported by Healthy Streets Initiative funded by Kilkenny CYPSC Healthy Ireland Funding administered through Kilkenny County Council & KCETB Health & Well Being Grant.

## -Lunch time drop in Graiguenamanagh.

A new opportunity for young people to socialise with each other and meet youth workers during their lunch break started in 2022. This helped youth workers to build new relationships with young people from the local school. Due to their weekly participation the young people had the opportunity to avail of a trip to jump zone.

## -Mission Transition Programme Goresbridge

This targeted programme supported young people who would start first year in September 2022. The programme engaged young people from a wide catchment area. Twenty-two young people participated in this programme. The programme uses a number of activities to explore the changes that occur in this transition and seeks to build awareness skills, confidence and self-esteem during this journey.

## -OG GB'S (Goresbridge)

As a result of the mission transition programme a new weekly group was established. This group of six operates out of St Oliver's Hall Goresbridge. OG GB'S worked on building personal and social development skills through relaxation and mindfulness activities. They are also a very hands-on group, and together with Criostal our youth worker, support from the parish and some capital investment through the DCEDIY Capital Grant administered the by the KCETB, the group are responsible for transforming an old hall into a vibrant, inviting warm youth friendly space through upcycling furniture, painting walls and decking the space out with new equipment. We had an open night to launch our new youth space which was attended by community members and families. This was an opportunity for networking and an more importantly an opportunity to showcase the work the young people did to take ownership of the space.

The group also celebrated women in sport taking part in Her Outdoors Week encouraging young women to get involved in outdoor physical activity. The young people experienced rock climbing in Kilkenny. This was an opportunity to feel the benefits the great outdoors has on mental and physical health as wells as trying something new.

## -Outreach work Goresbridge

Outreach work in Goresbridge provided an opportunity for youth workers to meet young people. Six young people participated on a paddleboarding experience in Goresbridge making the most of the local amenities while taking in the surrounds. Young people learned about the possible future youth work opportunities while having fun and building rapport with the youth workers.

## -BOPTHO

BOPTHO (Bunch of People That Hang Out) was established to create a safe space for young people with an ASD diagnosis to socialise, get involved in projects and activities and have fun together. The group is also a place where young people give and receive support, solidarity and empathy to and from each other as they navigate through the exciting and sometimes challenging adolescent years. Social skills are developed and practiced through activities in a relaxed fun environment.

In 2022 this group focused on a garden project. The young people discussed biodiversity and sustainability, and how they could make changes in their lives to support biodiversity and sustainability. The young people participated in the Incredible Edible programme, learning about growing fruit and vegetables increasing knowledge of food origin, quality and healthy eating. The young people won Gold in the logbook. The young people enjoyed the fruits of their labour after growing their vegetables from seed.

Two young people from BOPTHO agreed to undertake Junior Leadership Training in the coming year.

# Ossory Youth CLG DIRECTORS' REPORT

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## -Friday Girls

This group has been together for the past four years and is made up of six young people from the Traveller community aged seventeen to nineteen. The group had a busy year from participating in consultations, focus groups, 'Darkness into light', summer activities, weekly art cooking and baking activities. The group engaged in a Kilkenny, Carlow Traveller mental health project creating Traveller identity copper repoussé pieces that will be displayed within the Department of Psychiatry Unit, St Luke's Hospital. They then concluded the year on a high with a glamping trip to Waterford and engaging in tutorial classes in hair and make-up with Kilkenny Employment for Youth.

## -Boys Group

This group is made up of five boys aged thirteen to sixteen from the Traveller community. The group engaged weekly with pool in Desart Hall. The group participated in many activities and made the most out of the summer with outdoor sports. They availed of ziplining, archery, bubble soccer, kayaking and go karting to name a few. Some stated that it was their "best summer yet". The group are never short of ideas and activities they wish to pursue.

## -Butts Youth Group

A collaborative piece of work between the Fr McGrath FRC and the Gateway UBU Project commenced in September. Young people participating in an after-school program in the FRC became more aware of some of the opportunities that Ossory Youth provides through this collaboration. Young people took part in team challenges, art and craft, sports and baking to form relationships with Ossory Youth.

## -Future Focused

This group is for young people who are in fourth year in secondary school to first year in college, living in Kilkenny. The group meets on a weekly basis and participate in a wide variety of engaging activities. The aim of this group is to promote social inclusion, build resilience and develop life skills. Highlights of the group included their trip to Dublin Comic Convention and go karting.

## -Chatterbox

This group caters for young people who are in third to transition year in Kilkenny city. The group was designed to support participants through the transition period between primary and secondary school as well as providing an opportunity to socialize with peers from other schools. It was evident that young people would benefit from the continuation of the group due to the Covid impact. The group participated in many team challenges and had a jam-packed summer with kayaking, ziplining, and a trip to Tayto Park.

## -Sixth class group

This group targeted young people in sixth class that will for a variety of reasons struggle with the transition to secondary school. There were twelve members with a range of needs including additional learning difficulties and social anxiety. The group commenced with STEAM based activities and continued with weekly 'Mission Transition' program. They meet weekly and engaged in a range of activities to build relationships within the group. The group benefited from the activities and continued as a group throughout their first year in secondary school.

## -STEAM

The group meets weekly on Thursdays participating in activities that are related to Science, Technology, Engineering, Art and Mathematics (STEAM). Over the past year the group have engaged in scribble bots, slime, bottle rockets and larger scale projects such as robotics and coding. Each project encourages creativity and problem solving.

## -Monday Group

The group meet weekly on Mondays with an interest in many areas particularly food. Each week they engage in activities agreed by the group which ranges from smoothies, creating their own chocolate truffles to pyrography art and everything in between.

## -Thursday Girls

This group has been together for the past year and is made up of six young people from the Traveller community aged twelve and fifteen. The group had a busy year participating in a swimming program, summer activities, weekly art, cooking and baking activities. The group engaged in a Kilkenny, Carlow Traveller mental health project creating Traveller identity copper repoussé pieces that will be displayed within Department of Psychiatry Unit, St Luke's Hospital. They then concluded the year on a high with an overnight in Desart Hall building.

## -Open Door

The group is made up of LGBTI+ young people and their allies promoting positive mental health and self-esteem. The group was open to young people between the ages of twelve to eighteen years old. They met on Thursday nights from 6:30pm-8:00pm. We had fifteen members with a weekly attendance average of 8. This year the members have mostly been seeking peer support, a safe place to hang out and be themselves. The group went to 'Pride' in June, which was the highlight of the year for them, especially as the festival had not taken place for the two years previous.

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## -Gamers Group

The purpose of the group is to provide a space for young people with a passion for video gaming to physically meet and connect with each other outside of a virtual setting. The participants are deemed to be at an enhanced risk of isolation and bullying. There were eleven members aged fifteen to eighteen in 2022. During 2022 this group completed a workshop on online safety, explored self-expression through dungeons and dragons board games and had an overnight residential to finish the year.

## -The FBI Group

This group consisted of five young people with an ASD diagnosis aged between fourteen and sixteen. They met weekly and engaged in a variety of fun, engaging and developmental activities throughout the year. This group's main focus is on social inclusion and developing communication skills. During 2022 this group engaged in a number of different STEAM (Science, Technology, Engineering, Art, Maths) activities. These included model volcano building, science experiments, introduction to robotics/ coding and model building. They finished the year off by going on a group trip to Velocity virtual reality where they played a variety of video games through virtual reality headsets.

## -New Park Young Men's Group

This is a group of boys made up of participants from Newpark estate and surrounding areas and was facilitated in the Newpark FRC building and Ossory Youth on a weekly basis. In 2022 six boys aged between thirteen and fourteen participated in the group. This group focused on positive relationship building, emotional well-being and communication skills. During the year the group engaged in a variety of different activities including footgolf, robotic workshops, archery, and a healthy eating workshop.

## -Advocacy, unscheduled and one to one work.

This type of work is an essential part of the UBU offer. This type of work affords young people with the opportunity to support young people individually in areas like school, home life, worry, identity or any other number of things. Each UBU worker spend on average 16 hours per month providing advocacy, unscheduled or one to one support to young people in 2022.

## Youth Information Service

Youth Information Centres are Funded by Department of Children Equality Disability Integration and Youth and is administered on behalf of the Department by Kilkenny Carlow Education & Training Board. Youth Information Centres and Services offer free and confidential information on issues that matter to young people (up to 25 years) and those acting on their behalf.

In 2022 Kilkenny Youth Information Service worked with 654 young people in person and reached a further 1000 on zoom workshops. The service was delivered through the following programmes:

## -Evolution

This is a peer education programme covering mental health, sexual health, drug awareness and social media. The programme provides young people with accurate information and provides young people with the skills and confidence to deliver workshops and awareness campaigns to their peers in the wider community.

## -Schools, Youth Clubs & Community Work

The Youth Information Service delivered workshops in schools, youth clubs and communities throughout Kilkenny which focused on peer mentoring, building resilience, mindfulness, drug awareness, sexual health, self-esteem, and young people transitioning from primary to secondary schools.

## -National Chat-line Service

A collaboration between Youth Work Ireland Youth Information Centres, Crosscare and Spunout. A dedicated chat line supported by youth information staff Monday -Friday each week from 4-8pm through the Spunout website, offering up to date information and advice to young people aged 16-25 years old on a variety of topics and issues.

## -Advocacy work

This service was provided to support vulnerable young people/adults who are dealing with a complex set of needs. The service is supportive and facilitates the young person to reflect on their circumstances and work out solutions themselves. As a result of Covid-19, this service became a lifeline for some young people who were struggling with increased anxiety due to the pandemic, when many of their support services were put on hold. In 2022 we were able to provide a full programme of support for young people as restrictions lifted. The programme included weekly meetings face to face, activity-based support, phone support, liaising with families and other support agencies in the community.

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## -Ukrainian Youth Work Support Programme

This project created space through activities (e.g., outdoor activities, groupwork, trips, sports etc) for Ukrainian young people and their families to feel safe and secure, connect with each other and their new communities. Through a variety of activities and trips, it assisted them in building coping and resilience skills, helped them address anxieties, loss and anger resulting from the trauma they experienced from displacement and supported them to access more specialist services.

The programme ran from June to December 2022 involving 22 Ukrainians and 12 Irish young people taking part in many different activities including Bowling, Badminton, Volleyball, Swimming, Surfing, Team Challenges, Outdoor Pursuits, and a Cultural Evening. This work will continue in 2023.

This work was funded by the Kilkenny Carlow Education & Training Board Ukrainian Youth Work Support Grant.

## -Sibling Support Group

This project supports siblings of children with additional needs. By providing a designated space, we can help them understand their sibling's disability and support them to connect and build relationships with their siblings. We can show the importance of connecting with other young people outside of their family through fun activities.

Feeling connected to other people can help young people feel a sense of belonging and value. By creating a social space to connect with other young people who have a sibling with a disability too can strengthen their resilience and make sense of their feelings. Monthly activities included Baking, Arts and Crafts, Team Challenges and Outdoor Pursuits. This programme will continue in 2023.

Programme activity on this initiative was funded by CYPSC Healthy Ireland Fund which is funded by Department of Health and administered by Kilkenny County Council.

## -Urlingford Youth Mental Health Initiative

Due to restrictions in late 2021, this programme did not commence until February 2022. The young people took part in a 6-week introductory Yoga course. Yoga is a positive intervention that promotes positive mental health naturally. It enhances health and well-being and helps young people learn self-care. Practising yoga regularly will help the young people recognise how they react to stress and challenging emotions and situations and encourage them to regulate their emotions and decision-making skills.

The young people also participated in Mindfulness Art workshops, incorporating Rock Painting and Mandalas and completed a Mindfulness Wall Mural as part of the project outside in The Mill Family Resource Centre based in Urlingford.

This project was a collaborative piece between Kilkenny Youth Information Centre and The Mill Family Resource Centre in Urlingford. The programme activity on this initiative was funded by CYPSC Healthy Ireland Fund which is funded by Department of Health and administered by Kilkenny County Council.

## -Radio/Media Group

This project focused on young people advocating and supporting each other to voice their needs and concerns and working with Youth Information to find solutions. Using creative digital media including Film making, mobile journalism, focus groups, surveys, and pod casts etc. 6 young people participated on this project and developed podcasts on topics such as Mental Health. The young people received training on Radio Production in collaboration with Mick Cummins from Community Radio Kilkenny with the over aim of producing youth-based radio shows. This project will continue in 2023.

This initiative is a collaborative piece of work between Community Radio Kilkenny and Kilkenny Youth Information Service.

## -Castlecomer Discovery Park Integration Project

The Nasc Project (Irish word for Connection) This was a social & community programme for young people designed to provide opportunities for inclusion, celebrate cultural diversity and create nurturing, sustainable communities. The project aimed at young recent arrivals to Ireland from Ukraine, as well as young Irish people of a similar age, living within the same geographical area from Ballyragget Youth Club.

Castlecomer Discovery Park, in partnership with Ossory Youth, delivered a 4-week programme. This programme provided community space for young people from both communities to work, learn, and compete together in team challenges, sport, and outdoor educational activities. Outdoor activities are uniquely suitable for mixed groups such as this where language differences can be a barrier to integration.

This initiative is a collaborative piece of work between Kilkenny Youth information Service, Castlecomer Discover Park and Ballyragget Youth Club. This was funded through Leargas (European Year of Youth Microgrant) funded by the Department of Children Equality, Disability, Integration and Youth and the European Commission.

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## -Mission Transition Castlecomer Youth Mental Health Initiative

This group was in response to the need to support young people aged twelve to fourteen years old who are struggling with the transition from primary to secondary school. Through outdoor activities, teamwork, and healthy eating, we equipped the young people with skills to respond to building resilience, reducing stress and anxiety. The activities took place in association with trained facilitators from Castlecomer Discovery Park and allowed opportunities for peer led discussions on the topics.

The group focused on weekly activities on Sunday mornings during November and December that promoted positive mental health and well-being. They identified different coping skills that they tried in their daily lives.

Activities aimed for a variety of needs within the group. Young people used the space to develop life skills and social skills in a safe place whilst building their self-esteem and confidence. This programme will continue in 2023 on a monthly basis and will incorporate a 4-week programme in March 2023 looking at practical solutions to coping with transitioning into 1st year.

Programme activity on this initiative was funded by CYPSC Healthy Ireland Fund which is funded by Department of Health and administered by Kilkenny County Council.

## The Compass Youth Diversion Project (YDP)

Youth Diversion Projects are funded to divert young people from becoming involved (or further involved) in anti-social or criminal behaviour. The primary source of referrals is through the Juvenile Liaison Officer in An Garda Síochána with some limited scope for referrals from other sources. Young people aged twelve - to eighteen-year-olds must present as a moderate to high level of risk of criminality to be accepted onto the project and their engagement is voluntary.

In 2022, the project had in excess of thirty youth referrals in total, excluding the additional engagement of young people not referred directly. This year saw the retirement of Kieran Scanlon from his role as Juvenile Liaison Officer with An Garda Síochána. We were sad to say goodbye to Kieran but welcomed his successor Martin Power to the role and envisage an equally rewarding collaboration with Martin in the years to come.

The project is co-funded by the Department of Justice and the European Social Fund.

## Kilkenny Drugs Initiative

The Kilkenny Drugs Initiative supports people who are affected by substance misuse. It provides the following services.

- Initial Assessment & Screening.
- Family Support.
- One to One support.
- Group Work.
- Community Education.
- Smart Recovery
- Drug/ Alcohol Awareness Programme
- Recreational & Social Opportunities (YOGA, Swimming, Horse riding, Support Groups,)

This service worked with fifty-nine people in 2021 of which thirty-three were new referrals. Twelve families participated in the 5-Step Family support programme, seven clients completed drug and alcohol awareness programme. Families also availed of family support. One to one work was an essential element to providing the service and this was complimented by Smart Recovery and other programmes which supported social interaction of the client group.

This project is funded by HSE Section 39 and receives programme funding through the Southeast Regional Task Force.

## Tusla Funded Work

Ossory Youth receives funding from Tusla Children and Family Agency through section 59. The following programmes were delivered in 2022:

### -Counselling Service

The low-cost counselling service continued to develop in tandem with a huge demand for the service in 2022. Our panel of counsellors were privileged to work with over thirty clients during the year consisting of children, adolescents and parents. We are delighted with the calibre of our panel of counsellors and the feedback from clients and the aim for 2023 is to grow the panel further to help meet the demand for mental health support. We are grateful to Tusla and the KCETB for their financial backing of the service in 2022 and hope that support continues going forward.

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## -One to One Service

In 2022 Ossory Youth provided a one-to-one space for nine young people referred by Tusla. This work was primarily person-centred, aimed at creating the right conditions for the young person to emerge in the youth work relationship in terms of their personality, needs, strengths, hopes, concerns, difficulties and to determine what they want and need from their engagement. This service continues to support young people.

## -The Drifters

The Drifters programme worked with eight young people aged between ten and twelve experiencing moderate/severe anxiety resulting in difficulties in attending social spaces. Through programme activities with an emphasis on co-regulation, young people were supported to understand their anxiety and how it impacted on them, develop self-regulatory strategies and to see the importance and benefit of social relationships. This programme also provides a space to encourage young people to explore activities of interest to them. This shared experience has helped the young people to develop their social experiences and the tools to explore the environment around them. This programme continues into 2023.

## Ossory Youth Programmes

Ossory Youth receives funding through a number of different funders on an annual basis. Funding received in 2022 supported the following work:

## -Journey to Taizé

Ossory Youth runs the Journey to Taizé programme annually. This eight-month programme brings young people together and provides them with the opportunity to journey together, make friends, plan events, fundraise as well as providing space and time to think about and explore their own spirituality. The programme concludes with an eight-day trip to Taizé in France in late June where they experience an uncomplicated contemplative lifestyle with 1,000 young people from different nationalities. Our week with the Taizé community is an opportunity for reflection and contemplation and a little step back from daily life. Bringing people together is also the essence of Taizé and it is also a week of meeting young people from different countries and cultures where friendships are made and preconceptions challenged.

Each year, a total of approximately 50 young people participate on the programme with a group travelling to Taizé in late June having commenced preparing late in the previous year, with a new group coming together in the autumn and commencing preparations for the trip the following summer. 30 young people from Kilkenny city and county, and six Ossory Youth staff and volunteers, spent eight days in Taizé from June 26th to Sunday July 3rd, 2022, and a further group of 25 were recruited in October to begin the journey towards a week in Taizé in late June 2023.

This work is resourced through the Diocese of Ossory.

## -The ARTs in Ossory Youth

The Arts in Ossory Youth provides young people with a space to relax, try new things and the opportunity to connect with other young people. Fun is at the heart of all of our creative endeavours and creativity comes second. Young people are encouraged and supported to explore their ideas and opinions and to share them using lots of creative mediums. In this person-focused and relaxed environment, youth work happens naturally. Every young person is accepted for who they are and challenged within their own abilities to allow them to grow.

## Artist Anonymous

Artist Anonymous are a group of five young people of varied abilities and backgrounds aged fifteen to seventeen who thrive in a creatively challenged environment. This group is full of laughter, open discussion and are welcoming to new members. They rise to every challenge and produce beauty in unconventional ways. Over 2022, this group filled Desart Hall's walls with many creations. Some of the projects they completed this year included illustrations, watercolour portraits, designing Fabergé eggs, lollipop spiderwebs and pumpkin painting. This group will continue in 2023.

## Creative Crew

Creative Crew is an art group for young people aged twelve to fifteen. The five members come from different social and ethnic backgrounds. They are a very enthusiastic group who are very keen to experiment with new things. These young people benefit from the small size of this group, allowing each young person to receive attention from the facilitator. Some of the activities they have taken a stab at this year included recreating famous paintings, collaborative comic book strips, lino printing, pointillism and drawing with their left hands. This group will finish in early 2023.

## Friday Art Group

Friday Art Group is our longest running art group consisting of six young people aged fifteen to seventeen. They are an established group and have maintained extraordinary friendships over the years they have been involved here. In 2022, this group tried several creative approaches including paper craft rabbits, wood burning, painting swapping, friendship bracelets and planning and painting an idea from sketch to canvas. This group has full attendance almost every week as this space is very important to its members. This group will continue in 2023.

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## Aoife's Artists

Ossory Youth collaborated with Kilkenny County Council Arts Office and The Drum Youth Centre to design and deliver an Artist in Residence programme with artist Aoife Doherty from September to November. It was designed as a safe space for young people to explore their creativity and increase general participation in the visual arts. They were encouraged to focus on the process rather than the outcomes as they were exposed to different materials and ways of making and creating art. The young people involved with this project did workshops in Desart Hall, went on a trip to Butler Gallery and had their own exhibition at the end of the process. There will be a second phase to Aoife's Artists in 2023.

This work was supported by the Member Youth Service Grant, Kilkenny County Council Grant & Kilkenny County Council Arts Office.

## -Summer Sonics

Over the summer, our very own Feibhár partnered with musician Jeremy Hickey, aka RSAG, for our annual summer music programme. 14 young people took part in Summer Sonics and arranged, performed and recorded two songs of their own, Call Home and Eat My Dust. The young people took part in all kinds of musical ice-breakers, games and activities and covered Buddy Holly by Weezer as an instrumental. Our summer music programme is one of the highlights of our summer offerings each year.

Summer Sonics was supported by the Member Youth Service Grant and the Kilkenny County Council Grant.

## -Drumming In Ossory

Ossory Youth have been keeping their set of Samba drums busy in 2022. The Samba group, which is led by multi-instrumentalist Jeremy Hickey and youth worker Mick Greene, was active throughout the year and met on a weekly basis. The highlight of the year was a public performance in the Castle Park in April. Samba drumming is a great way for young people to relieve stress, in a fun, meditative and accessible way. We look forward to hearing the sound of drumming in Desart Hall throughout 2023.

Drumming in Ossory was supported by the Member Youth Service Grant and the Kilkenny County Council Grant.

## -Dungeons and Dragons

This was a new Saturday Space which opened in July 2022 funded by CYPSC BOBF funding. Attendance varied between 15 and 25 young people. Dungeons and Dragons is a fantasy tabletop game. The group of players essentially tell a collective story, guiding heroes through dangerous quests to search for treasure, battle deadly foes, and even carry out daring rescues. The adventure itself is only limited by the imagination of the players around the table. Within this group young people are supported to build skills in communication, confidence, resilience and creativity as well as socializing and having fun. As the group grew youth workers added more tabletop games. This group will continue in 2023.

## -Work to learn.

Work to Learn is a paid work experience programme which was initially designed by Ossory Youth and financially supported by State Street Bank. The programme was rolled out nationally through Youth Work Ireland and is offered through a number of projects in Ossory Youth including Gateway UBU, Rural Outreach UBU & the Compass Project. In 2022 one young person participated in the programme. A key element of this programme is the employers who take on and mentor and support participants on this programme through gentle encouragement, constructive feedback and understanding.

## Principal Risks and Uncertainties

### Principal Risks and Uncertainties

The Directors consider the principal risks facing the group to be that of its economic dependence on funding from Public Bodies and the level of compliance requirements with company and charity legislation.

The company mitigates these risks by continually monitoring the level of financial activity and closely monitors emerging changes to regulations, legislation, and the funding environment on an ongoing basis.

## Going Concern

The Company is economically dependent on funding from Public Bodies and this economic dependency is underpinned by agreements between the Public Body and the Company. Accordingly, the financial statements have been prepared on a going concern basis.

## Financial Results

The deficit for the financial year after providing for depreciation amounted to €(4,209) (2021 - €(30,009)).

At the end of the financial year, the company has assets of €639,816 (2021 - €605,858) and liabilities of €337,411 (2021 - €299,244). The net assets of the company have decreased by €(4,209).

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## Financial Review

Ossory Youth CLG had a total income of €1,025,466 in 2022 (2021 - €938,490). €893,361 (87%) was received for specific purposes and was therefore treated as restricted funds. €50,296 of restricted income was not spent in the year and remains in restricted reserves in the balance sheet at year end. Total unrestricted income received was €132,105 which represented 13% of income and was mainly derived from facility use, fundraising and donations, and amortisation of grants. There was a deficit in unrestricted income of €54,505 which when added to the positive opening balance in unrestricted reserves gives a positive closing unrestricted reserves balance of €32,801.

Total Expenditure in Ossory Youth CLG was €1,029,675 of which €618,433 (60%) related to Staff and staff related costs and €411,242 (40%) related to other costs.

## Key Outcomes and Performance Indicators (KP'Is)

### Key Outcomes

- Young People feel empowered by choice, space, respect & being heard.
- Young people with additional needs are prioritised in a more fair and equitable way.
- Young people feel more confident in communicating their needs, desires and ambitions.
- Young people feel the positive effects of spending time in a fun, relaxed and caring environment.
- Young people are more resilient and feel better able to cope and take on the world.
- Young people learn about themselves as unique individuals.
- Young people grow through their relationship/s with others.
- Young people are happier in terms of their mental and physical health.
- Young people are protected from harm.
- The youth club network is sustained and valued by volunteers and young people.
- The work of funded youth projects is supported by volunteers.
- Young people have an opportunity to participate and socialise in their own community.
- Staff are trained, supported, and enabled to their work to the highest possible standard.
- Employment systems are efficient and effective.
- Staff have the autonomy to try new projects, programmes, and innovations in the interest of improving practice.
- All work is monitored and evaluated.
- All Partnerships with other agencies lead to improved outcomes for young people.
- Youth work methods and approaches remain the core practice of service delivery.
- The organisation continues to grow by learning through innovation and from making mistakes.
- Desart hall as safe space for young people keeps getting better.
- The Board of Directors operates in accordance with all relevant codes of governance, legislation, and best practice guidelines.

### Key Performance Indicators (KPI's)

- The number of young people connected to the service.
- The nature and extent of participation of young people and their feedback to staff, parents, and peers.
- Young people are involved in recruiting staff, designing the service, and engaging with the Board.
- The feedback from parents, guardians and concerned relatives, schools, and other service providers.
- Projects deliver on their agreed targets.
- The number of youth clubs in the network.
- The number of volunteers engaged in youth clubs and funded projects.
- The ongoing formal & informal feedback from volunteers.
- Young people who have progressed into volunteering roles in the organisation and beyond.
- Each staff member completes CPD hours every year.
- The number of volunteers trained.
- Each member of staff is supported formally every six weeks and formally appraised annually.
- Staff are engaged with employment systems.
- There is a continuous improvement record for every programme delivered.
- All work is evaluated formally & informally.
- Desart hall is upgraded every year in some way.
- Ossory Youth is fully compliant with governance codes, legislation, best practice guidelines and Children's First.

## Strategic Objectives and Future Performance

### Strategic Objectives

We will continue to implement our strategy as set out in our Statement of Strategy 2019-2023. The strategy does acknowledge that while changes in funding and adjustments in national priorities will be constant throughout the life of the strategy, the values that underpin our work and keeping young people at the core of what we do remain the same. It is within the context of our strategic objectives that we do our work.

# Ossory Youth CLG

## DIRECTORS' REPORT

for the financial year ended 31 December 2022

The three strategic objectives, each with a set of approaches, key desired outcomes and indicators of success are:

1. To contribute positively to the lives and well-being of young people.
2. To nurture and sustain the valuable contribution that volunteers make to the lives of young people.
3. To future proof Ossory Youth for young people.

We will achieve these by working in an integrated way. What we mean by this is:

- Ossory Youth is part of a matrix of services in Kilkenny that communicates with one another about young people so that no young person falls through the gaps.
- Ossory Youth integrates youth work with other professions, expertise, and approaches to maximise the effectiveness of the service being delivered by youth workers.
- Ossory Youth integrates its internal programmes to make it easy for young people already 'in the door' to access the right opportunities and supports at the right time with the right staff.

By keeping young people at the heart of what we do, we are confident that we will future proof Ossory Youth for young people while being mindful and pragmatic in relation to the policy climate and funding mechanisms within which we operate.

### Future Performance/Outlook

The Board is concerned about the percentage increase announced by DCEDIY on the Youth Affairs Budget. This together with a prediction of 7% inflation in 2023 will mean that budgets are extremely tight. Despite this the Board remains confident that the organisation will continue to deliver on its objectives in 2023.

A number of important reform processes commenced in 2021 and 2022 within the Department of Children Equality Disability and Youth Affairs with the planned restructuring of TUSLA outlined in its 2021 Business Plan; Reform of the Youth Service Grant; and the implementation of the new Youth Justice Strategy 2021 to 2027 together with other policy initiatives will present both opportunities and challenges. Ossory Youth is well placed to develop in tandem with national policy changes while delivering on its strategic statement 2019 to 2023 and staying loyal to its mission, core values and approach to working with young people.

### Reserves Policy

Ossory Youth endeavours to keep in line with good accounting practices for Charities as recommended by SORP and the Charities Regulator of Ireland. In doing so it aims to reasonably maintain cash reserves in order to manage its resources and sustain operations in the short and medium term. This policy is implemented in conjunction with Ossory Youth Finance Policy and Good Governance.

### Restricted Funds

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

### Unrestricted funds

Unrestricted Funds represent amounts which may be spent or applied at the discretion of the Directors in furtherance of the objectives of the Company. They may include designated reserves which are earmarked by the directors for specific projects.

### Capital funds

Capital funds represent assets not yet depreciated such as buildings and equipment.

The amount of funds allocated to reserves is based on, but not limited to, the following:

- Risk analysis, past operations, planned activities, future trends and requirements, cash flow forecasts and Ossory Youth Strategic Plan.

The amount in reserves will be reviewed on an annual basis following approval of annual budgets.

### Post Balance Sheet Events

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

### Political Contributions

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

# Ossory Youth CLG DIRECTORS' REPORT

for the financial year ended 31 December 2022

## Auditors

The auditors, O'Neill Foley Unlimited Company, (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 Desart Hall, New Street, Kilkenny, Kilkenny.

## Signed on behalf of the board

  
Padraig Fleming (Jun 4, 2023 22:21 GMT+1)

**Padraig Fleming**  
Director

24 April 2023

  
Maurice O'Connor (Jun 2, 2023 12:57 GMT+1)

**Maurice O'Connor**  
Director

24 April 2023

# Ossory Youth CLG

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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 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 accounting 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, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

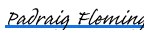
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- 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.

### Signed on behalf of the board

  
Padraig Fleming (Jun 4, 2023 12:21 GMT+1)  
**Padraig Fleming**  
Director

24 April 2023

  
Maurice O'Connor (Jun 2, 2023 12:57 GMT+1)  
**Maurice O'Connor**  
Director

24 April 2023

# **INDEPENDENT AUDITOR'S REPORT to the Members of Ossory Youth CLG**

## **Report on the audit of the financial statements**

### **Opinion**

We have audited the financial statements of Ossory Youth CLG ('the company') for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and 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", issued in the United Kingdom by the Financial Reporting Council.

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 deficit 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", 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 the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

### **Other Information**

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

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

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

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

- the information given in the Directors' Report 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, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

# **INDEPENDENT AUDITOR'S REPORT to the Members of Ossory Youth CLG**

## **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' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

## **Respective responsibilities**

### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 19, 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 operation, 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 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: <[www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)> The description forms part of our Auditor's Report.

### **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.

**Declan Murphy**  
**for and on behalf of**  
**O'NEILL FOLEY UNLIMITED COMPANY**  
Chartered Accountants and Registered Auditors  
The Brewhouse  
Abbey Quarter  
Kilkenny

**24 April 2023**

# Ossory Youth CLG

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2022

	Notes	2022 Restricted Funds €	2022 Unrestricted Funds €	2022 Total €	2021 Total €
<b>Income from:</b>	<b>6</b>				
Donations and legacies		-	23,383	23,383	6,510
Charitable activities		893,361	-	893,361	830,083
Other trading activities		-	108,722	108,722	101,897
Other income		-	-	-	-
<b>Total income</b>		<b>893,361</b>	<b>132,105</b>	<b>1,025,466</b>	<b>938,490</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities		843,065	-	843,065	778,803
Other trading activities		-	186,610	186,610	189,696
<b>Total expenditure</b>		<b>846,065</b>	<b>186,610</b>	<b>1,029,675</b>	<b>968,499</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>50,296</b>	<b>(54,505)</b>	<b>(4,209)</b>	<b>(30,009)</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations.

Approved by the board on 24 April 2023 and signed on its behalf by:

*Padraig Fleming*  
Padraig Fleming (Jun 4, 2023 2:21 GMT+1)  
**Padraig Fleming**  
 Director

*Maurice O'Connor*  
Maurice O'Connor (Jun 2, 2023 12:57 GMT+1)  
**Maurice O'Connor**  
 Director

# Ossory Youth CLG

## STATEMENT OF FINANCIAL POSITION

as at 31 December 2022

	Notes	2022 €	2021 € as restated
<b>Fixed Assets</b>			
Tangible assets	11	<u>437,369</u>	<u>427,176</u>
<b>Current Assets</b>			
Debtors	12	12,160	32,354
Cash and cash equivalents		<u>190,287</u>	<u>146,328</u>
		<u>202,447</u>	<u>178,682</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>(129,308)</u>	<u>(97,607)</u>
<b>Net Current Assets</b>		<u>73,139</u>	<u>81,075</u>
<b>Total Assets less Current Liabilities</b>		<u>510,508</u>	<u>508,251</u>
<b>Creditors:</b> amounts falling due after more than one year	14	<u>(208,103)</u>	<u>(201,637)</u>
<b>Net Assets</b>		<u><u>302,405</u></u>	<u><u>306,614</u></u>
<b>Reserves</b>			
Restricted Funds		269,604	219,308
Unrestricted Funds		<u>32,801</u>	<u>87,306</u>
<b>Members' Funds</b>		<u><u>302,405</u></u>	<u><u>306,614</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Approved by the board on 24 April 2023 and signed on its behalf by:

Padraig Fleming  
Padraig Fleming (Jun 4, 2023 12:21 GMT+1)  
**Padraig Fleming**  
Director

Maurice O'Connor  
Maurice O'Connor (Jun 2, 2023 12:57 GMT+1)  
**Maurice O'Connor**  
Director

**Ossory Youth CLG**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2022

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
	€	€	€
<b>At 1 January 2021</b>	<b>168,528</b>	<b>168,095</b>	336,623
Deficit for the financial year	<u>50,780</u>	<u>(80,789)</u>	<u>(30,009)</u>
<b>At 31 December 2021</b>	<b>219,308</b>	<b>87,306</b>	306,614
Deficit for the financial year	<u>50,296</u>	<u>(54,505)</u>	<u>(4,209)</u>
<b>At 31 December 2022</b>	<b><u>269,604</u></b>	<b><u>32,801</u></b>	<b><u>302,405</u></b>

# Ossory Youth CLG

## CASH FLOW STATEMENT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 € as restated
<b>Cash flows from operating activities</b>			
Deficit for the financial year		(4,209)	(30,009)
Adjustments for:			
Interest payable and similar expenses		4,544	4,156
Depreciation		18,390	18,463
Amortisation of government grants		(11,984)	(11,084)
		<u>6,741</u>	<u>(18,474)</u>
Movements in working capital:			
Movement in debtors		20,194	19,866
Movement in creditors		31,571	55,436
		<u>58,506</u>	<u>56,828</u>
Cash generated from operations		58,506	56,828
Interest paid		(4,544)	(4,156)
		<u>53,962</u>	<u>52,672</u>
Net cash generated from operating activities		<u>53,962</u>	<u>52,672</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(28,583)	(22,274)
		<u>(28,583)</u>	<u>(22,274)</u>
<b>Cash flows from financing activities</b>			
Repayment of long term loan		(9,132)	(10,487)
Government grants		27,482	22,274
		<u>18,350</u>	<u>11,787</u>
Net cash generated from financing activities		<u>18,350</u>	<u>11,787</u>
<b>Net increase in cash and cash equivalents</b>		<b>43,729</b>	42,185
<b>Cash and cash equivalents at beginning of financial year</b>		<b>145,904</b>	103,719
<b>Cash and cash equivalents at end of financial year</b>	<b>22</b>	<b><u>189,633</u></b>	<b><u>145,904</u></b>

# Ossory Youth CLG

## INFORMATION RELATING TO THE GOVERNMENT GRANTS - IN ACCORDANCE WITH CIRCULAR 13/2014

for the financial year ended 31 December 2022

### GRANTS AND OTHER INFORMATION

Name of Administrator	Name of Grant	Purpose	Capital	Date Received	Amount Awarded €	Term	Amount Taken as Income 2022 €
<b><u>Grantor: Dept of Children, Equality, Disability, Integration &amp; Youth</u></b>							
Kilkenny Carlow ETB	Gateway UBU	To implement youth service programme	No	Multiple	164,132	Annual	164,132
Kilkenny Carlow ETB	Rural UBU	To implement youth service programme	No	Multiple	204,517	Annual	204,517
Kilkenny Carlow ETB	Youth Information Centre (YIC)	Programme implementation	No	Multiple	53,588	Annual	53,588
Youth Work Ireland	Member Youth Service Grant	Programme implementation	No	Multiple	57,771	Annual	57,771
TUSLA	Hub na Nog	To participate in training and implement youth participation in research	No	04/11/22	2,000	Once off	2,000
TUSLA	Section 59	Implement 2022 programme	No	-	50,579	Annual	50,579
TUSLA	Children & Young People's Services Committee seed funding	To implement 2022 programme	No	14/09/22	8,500	Once off	17,510
<b><u>Grantor: Dept of Health</u></b>							
Health Service Executive South	Section 39 Substance Misuse-Kilkenny Community Based Drug Initiative	Provide services for Families, individuals and communities affected by substance misuse.	No	Multiple	76,462	Annual	100,462
Health Service Executive South	Southeast Regional Drug Task Force SE18	Delivery of SE18 Programme	No	Multiple	7,275	Annual	7,275
Health Service Executive South	Southeast Regional Drug Task Force SE23/24	To provide an Outreach worker for the Traveller Community.	No	09/12/22	80,000	Annual	-
TUSLA	Healthy Ireland (CYPSC)	To support volunteer led youth club etc with Ukrainian youths	No	16/12/22	15,334	Annual	15,334
<b><u>Grantor: Dept of Justice &amp; Equality &amp; European Social Fund &amp; ESFF Dormant Account</u></b>							
Youth Work Ireland	Compass Garda Youth Diversion Project	To help children & young people move away from behaving in a way that might get them into trouble with the law.	No	Multiple	142,977	Annual	142,977
<b><u>Grantor: Kilkenny County Council</u></b>							
Kilkenny County Council	Community & Cultural Grant Scheme	To support the delivery of youth work programmes	No	09/12/22	8,000	Once off	8,000
Kilkenny County Council	Dormant Accounts Funding for LGBTI organisations.	To support programme delivery of Open-Door LGBTI group in 2022	No	-	-	Once off	4,520
<b><u>Grantor: Kilkenny Carlow ETB</u></b>							
Kilkenny Carlow ETB	Grant to Support Ukrainian Young People	To provide support and activities to displaced Ukrainian youths	No	01/07/22	5,940	Once off	5,940
Kilkenny Carlow ETB	Positive Health & Well Being Grant	To deliver programme	No	25/11/22	11,000	Once off	11,000
Kilkenny Carlow ETB	Youth Workers Health & Wellbeing Grant	Staff team building activities	No	11/11/22	1,740	Once off	1,740

**Ossory Youth CLG**  
**INFORMATION RELATING TO THE GOVERNMENT GRANTS - IN**  
**ACCORDANCE WITH CIRCULAR 13/2014**

for the financial year ended 31 December 2022

**GRANTS AND OTHER INFORMATION (CONTINUED)**

**Reconciliation of grant income taken in the period to cash received.**

<b>Name of Administrator</b>	<b>Name of Grant</b>	<b>Purpose</b>	<b>Amount Taken as Income 2022</b> €	<b>Cash Received 2022</b> €	<b>Movement on deferred/accrued income</b> €
<b><u>Grantor: Dept of Children, Equality, Disability, Integration &amp; Youth</u></b>					
Kilkenny Carlow ETB	Gateway UBU	To implement youth service programme	164,132	164,132	-
Kilkenny Carlow ETB	Rural UBU	To implement youth service programme	204,517	204,517	-
Kilkenny Carlow ETB	Youth Information Centre (YIC)	Programme implementation	53,588	53,588	-
Youth Work Ireland	Member Youth Service Grant	Programme implementation	57,771	57,771	-
TUSLA	Hub na Nog	To participate in training and implement youth participation in research	2,000	2,000	-
TUSLA	Section 59	Implement 2022 programme	50,579	50,579	-
TUSLA	Children & Young People's Services Committee seed funding	To implement 2022 programme	17,510	8,500	9,010
<b><u>Grantor: Dept of Health</u></b>					
Health Service Executive South	Section 39 Substance Misuse-Kilkenny Community Based Drug Initiative	Provide services for Families, individuals and communities affected by substance misuse.	100,462	76,462	24,000
Health Service Executive South	Southeast Regional Drug Task Force SE18	Delivery of SE18 Programme	7,275	7,275	-
Health Service Executive South	Southeast Regional Drug Task Force SE23/24	To provide an Outreach worker for the Traveller Community.	-	80,000	(80,000)
TUSLA	Healthy Ireland (CYPSC)	To support volunteer led youth club etc with Ukrainian youths	15,334	15,334	-
<b><u>Grantor: Dept of Justice &amp; Equality &amp; European Social Fund &amp; ESFF Dormant Account</u></b>					
Youth Work Ireland	Compass Garda Youth Diversion Project	To help children & young people move away from behaving in a way that might get them into trouble with the law.	142,977	142,977	-
<b><u>Grantor: Kilkenny County Council</u></b>					
Kilkenny County Council	Community & Cultural Grant Scheme	To support the delivery of youth work programmes	8,000	8,000	-
Kilkenny County Council	Dormant Accounts Funding for LGBTI organisations.	To support programme delivery of Open-Door LGBTI group in 2022	4,520	-	4,520
<b><u>Grantor: Kilkenny Carlow ETB</u></b>					
Kilkenny Carlow ETB	Grant to Support Ukrainian Young People	To provide support and activities to displaced Ukrainian youths	5,940	5,940	-
Kilkenny Carlow ETB	Positive Health & Well Being Grant	To deliver programme	11,000	11,000	-
Kilkenny Carlow ETB	Youth Workers Health & Wellbeing Grant	Staff team building activities	1,740	1,740	-

**Ossory Youth CLG**  
**INFORMATION RELATING TO THE GOVERNMENT GRANTS - IN**  
**ACCORDANCE WITH CIRCULAR 13/2014**  
for the financial year ended 31 December 2022

**CAPITAL GRANTS**

<b>Name of Administrator</b>	<b>Name of Grant</b>	<b>Purpose</b>	<b>Amount Taken as Income 2022 €</b>	<b>Cash Received 2022 €</b>	<b>Movement on deferred/ accrued income €</b>
Kilkenny Carlow ETB	Capital Funding Scheme 2022	To repair and refurbish porch entrance	15,323	15,323	-
DCEDIY	Minor Grant Scheme 2022	Upgrade entrance of centre, purchase equipment and resources	12,160	-	12,160

# Ossory Youth CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. General Information

Ossory Youth CLG is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 287822. The registered office of the company is Desart Hall, New Street, Kilkenny, Kilkenny. The nature of the company's operations and its principal activities are set out in the Directors' Report. 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 company's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2022 have been prepared in accordance with the provisions of FRS 102 and in accordance with the Statement of Recommended Practice, Charity SORP (FRS 102) - Accounting and Reporting by Charities 2015.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value and in accordance with Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities". The financial reporting framework that has been applied in their preparation is 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.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

#### Income

##### Income

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

##### Income from charitable activities

###### Grants from governments and other co-funders

Grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken or offer of funding has been communicated to the company, the related expenditure incurred, and there is reasonable probability of receipt.

Income due to the company from governments and institutional sources but not yet received at year end is included in debtors in the balance sheet, and funds already received but not yet utilised are shown in creditors.

##### Income from donations and legacies

Income from donations and legacies, which consists of monetary donations from the public (including legacies), and from corporate and major donors, together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is probable, and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received; with legacies it is when the client receives confirmation of unconditional entitlement to the bequest, the activities which it is intended to fund have been undertaken and the related expenditure incurred; whereas, with tax refunds it is when claims are compiled and submitted to the revenue authorities for reimbursement.

##### Income from other trading activities

Income from other trading activities is recognised once the company is legally entitled to the income, receipt is probable, and the amounts can be measured with sufficient reliability. Other trading activities of the company include (but are not limited to) fundraising, canteen sales and rental income.

# Ossory Youth CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

continued

### Income from investments

Income from investments is recognised once the company is legally entitled to the income, receipt is probable, and the amounts can be measured with sufficient reliability.

### Other income

Income from sources not defined above is recognised once the company is legally entitled to the income, receipt is probable, and the amounts can be measured with sufficient reliability.

### Fund Accounting

#### Restricted funds

Restricted funds represent funding, grants, donations and sponsorships received which can only be used for particular purpose specified by the donors and binding on the directors. Such purposes are within the overall aims of the charity.

#### Unrestricted funds

Unrestricted funds represent amounts which may be spent or applied at the discretion of the Directors in furtherance of the objectives of the company. They may include designated reserves which are earmarked by the directors for specific projects.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the measured reliably. Expenditure is classified under the following activity headings:

#### Cost of raising funds.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Tangible assets and depreciation

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality. In relation to land and buildings, items which are seen to add value to the property are capitalised whilst those with no added value are taken directly to the Statement of Financial Activity as repairs.

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

### Borrowings

Borrowings are recognised initially at the transaction price (present value of cash payable to the bank, including transaction costs). Borrowings are subsequently stated at amortised cost. Interest expense is recognised on the basis of the effective interest method and is included in finance costs.

Borrowings are classified as current liabilities unless the Company has a right to defer settlement of the liability for at least 12 months after the reporting date.

### Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

# Ossory Youth CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### Employee benefits

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

### Taxation

The company has charitable tax exemption on its income under the provision of the section 207 of the Taxes Consolidation Act 1997. The charity number is CHY 11525.

### Government grants

Grants are recognised using the performance model. Grants that do not impose specified future performance related conditions are recognised in income when the grant proceeds are received or receivable.

Grants that impose specified future performance related conditions are recognised in income only when the performance related conditions are met.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

### Financial Instruments

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

#### Trade and other creditors

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

### 3. Significant accounting judgements and key sources of estimation uncertainty

The company has made judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the company's accounting policies. Estimates and judgements are continually evaluated and are based in historical experience and other factors that are considered to be reasonable under the circumstances.

The directors are of the assumption that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

#### Useful lives of Tangible Fixed Assets

Tangible fixed assets comprise office equipment, fixtures and fittings, motor vehicles, leasehold and freehold premises. The annual depreciation charge depends primarily on the estimated lives of each type of asset. The directors regularly review these useful lives and change them if necessary to reflect current conditions by considering changes in technology, physical condition and expected utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The carrying amount of the tangible fixed assets of the company at 31 December 2022 was €437,369 (2021: €427,176).

### 4. Departure from Companies Act 2014 Presentation

The directors have elected to present a Statement of Financial Activities instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

**Ossory Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**5. Provisions Available for Audits of 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.

**6. Income**

**Income from Donations and Legacies:**

The income for the financial year has been derived from: -

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2022</b>	2021
	€	€	€	€
Donations	-	7,245	<b>7,245</b>	1,800
Fundraising	-	16,138	<b>16,138</b>	4,710
	<u>-</u>	<u>23,383</u>	<u><b>23,383</b></u>	<u>6,510</u>
	<u><u>-</u></u>	<u><u>23,383</u></u>	<u><u><b>23,383</b></u></u>	<u><u>6,510</u></u>

**Incoming Resources from Charitable Activities:**

Revenue Grants represent amounts received from Funders as follows:

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2022</b>	2021
	€	€	€	€
Dept of Children, Equality, Disability, Integration & Youth	550,209	-	<b>550,209</b>	487,538
Department of Justice Equality and Law Reform / Irish Youth Justice Service	142,977	-	<b>142,977</b>	136,868
Department of Health	107,737	-	<b>107,737</b>	89,237
Diocesan Contribution	15,000	-	<b>15,000</b>	15,000
Kilkenny Leadership Partnership Funding	-	-	-	6,350
TUSLA - CCA service	-	-	-	10,260
Kilkenny County Council	29,332	-	<b>29,332</b>	52,170
Kilkenny Carlow ETB	18,680	-	<b>18,680</b>	20,084
National Youth Council of Ireland	2,108	-	<b>2,108</b>	992
Children and young people services committee	15,334	-	<b>15,334</b>	
Other income	-	-	-	500
Amortisation of Government Grants	11,984	-	<b>11,984</b>	11,084
	<u>893,361</u>	<u>-</u>	<u><b>893,361</b></u>	<u>830,083</u>
	<u><u>893,361</u></u>	<u><u>-</u></u>	<u><u><b>893,361</b></u></u>	<u><u>830,083</u></u>

**Incoming from Other Trading Activities:**

The income for the year has been derived from: -

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>2022</b>	2021
	€	€	€	€
Use of facilities	-	35,678	<b>35,678</b>	33,258
Management fees	-	71,644	<b>71,644</b>	68,444
Administration fees	-	1,400	<b>1,400</b>	195
	<u>-</u>	<u>108,722</u>	<u><b>108,722</b></u>	<u>101,897</u>
	<u><u>-</u></u>	<u><u>108,722</u></u>	<u><u><b>108,722</b></u></u>	<u><u>101,897</u></u>

**Ossory Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>7. Operating surplus/(deficit)</b>	<b>2022</b>	2021
	€	€
<b>Operating surplus/(deficit) is stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>18,390</b>	18,463
Audit remuneration	<b>4,797</b>	4,797
Amortisation of Government grants	<b>(11,984)</b>	(11,084)
	<u>                    </u>	<u>                    </u>

It is the policy of Ossory Youth that no remuneration is paid to Trustees/Directors. All services rendered by trustees/directors are voluntary.

<b>8. Interest payable and similar expenses</b>	<b>2022</b>	2021
	€	€
Interest	<b>4,544</b>	4,156
	<u>                    </u>	<u>                    </u>

**9. Employees**

The number of employees during the financial year was as follows:

	<b>2022</b>	2021
	Number	Number
Administration	3	3
Charitable activities	17	17
	<u>                    </u>	<u>                    </u>
	<b>20</b>	<b>20</b>
	<u>                    </u>	<u>                    </u>

The charity also receives support from voluntary workers. In accordance with the Charities SORP 102) general volunteer time is not recognised in the financial statements.

The staff costs comprise:	<b>2022</b>	2021
	€	€
Wages and salaries	<b>557,697</b>	539,416
Social welfare costs	<b>60,736</b>	57,869
Pension contributions	<b>21,768</b>	20,612
	<u>                    </u>	<u>                    </u>
	<b>640,201</b>	617,897
	<u>                    </u>	<u>                    </u>

No employee was paid a salary in excess of €60,000 in the financial period.

**11. Tangible assets**

	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
<b>Cost</b>				
At 1 January 2022	503,626	187,985	23,000	714,611
Additions	19,880	8,703	-	28,583
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 31 December 2022	523,506	196,688	23,000	743,194
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Depreciation</b>				
At 1 January 2022	128,793	139,501	19,141	287,435
Charge for the financial year	10,470	7,148	772	18,390
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 31 December 2022	139,263	146,649	19,913	305,825
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Net book value</b>				
At 31 December 2022	<b>384,243</b>	<b>50,039</b>	<b>3,087</b>	<b>437,369</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
At 31 December 2021	374,833	48,484	3,859	427,176
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

**Ossory Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

continued

<b>12. Debtors</b>	<b>2022</b>	2021
	€	€
Prepayments	<u>12,160</u>	<u>32,354</u>
<b>13. Creditors</b>	<b>2022</b>	2021
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	10,329	10,199
Taxation	14,465	15,711
Other creditors	3,353	2,374
Accruals	<u>101,161</u>	<u>69,323</u>
	<u>129,308</u>	<u>97,607</u>
<b>14. Creditors</b>	<b>2022</b>	2021
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Bank loan	45,181	54,213
Government grants (Note 16)	<u>162,922</u>	<u>147,424</u>
	<u>208,103</u>	<u>201,637</u>
<b>Loans</b>		
Repayable in one year or less, or on demand (Note 13)	10,329	10,199
Repayable between one and two years	19,350	20,974
Repayable between two and five years	<u>25,831</u>	<u>33,239</u>
	<u>55,510</u>	<u>64,412</u>
<b>15. Taxation</b>	<b>2022</b>	2021
	€	€
<b>Creditors:</b>		
PAYE	<u>14,465</u>	<u>15,711</u>
<b>16. Government Grants Deferred</b>	<b>2022</b>	2021
	€	€
At 1 January 2022	222,470	200,196
Increase in financial year	<u>27,482</u>	<u>22,274</u>
At 31 December 2022	<u>249,952</u>	<u>222,470</u>
<b>Amortisation</b>		
At 1 January 2022	(75,046)	(63,962)
Amortised in financial year	<u>(11,984)</u>	<u>(11,084)</u>
At 31 December 2022	<u>(87,030)</u>	<u>(75,046)</u>
<b>Net book value</b>		
At 31 December 2022	<u>162,922</u>	<u>147,424</u>
At 1 January 2022	<u>147,424</u>	<u>136,234</u>

**Ossory Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**17. Status**

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 € 2.

**18. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2022.

**19. Contingent liabilities**

Capital grants

There is a contingent liability to repay capital grants amounting to €249,952 (2021 - €222,470) if the company does not adhere to the terms and conditions of the grant agreements, which include provision for the use of the assets as originally intended.

**20. Related party transactions**

No director or trustee was remunerated or received any other benefits or expenses from the company during the year.

There were no related party transactions in the financial period.

**21. Post-Balance Sheet Events**

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

**22. Cash and cash equivalents**

	<b>2022</b>	2021
	€	€
Cash and bank balances	<b>190,287</b>	146,328
Bank overdrafts	<b>(654)</b>	(424)
	<b><u>189,633</u></b>	<u>145,904</u>

**23 Reconciliation of Net Cash Flow to Movement in Net Debt**

	<b>Opening balance</b>	<b>Cash flows</b>	<b>Other changes</b>	<b>Closing balance</b>
	€	€	€	€
Long-term borrowings	(54,213)	-	9,032	(45,181)
Short-term borrowings	(9,775)	9,132	(9,032)	(9,675)
<b>Total liabilities from financing activities</b>	<b><u>(63,988)</u></b>	<b><u>9,132</u></b>	<b><u>-</u></b>	<b><u>(54,856)</u></b>
<b>Total Cash and cash equivalents (Note 22)</b>				<b><u>189,633</u></b>
<b>Total net cash</b>				<b><u>134,777</u></b>

**24. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 24 April 2023.

**OSSORY YOUTH CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY THE AUDITORS REPORT**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**Ossory Youth CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 December 2022

	<b>Schedule</b>	<b>2022</b> €	2021 €
Income		<u>1,013,482</u>	<u>927,406</u>
Gross surplus Percentage		<u>100.0%</u>	<u>100.0%</u>
Overhead expenses	1	<u>(1,029,675)</u>	<u>(968,499)</u>
		(16,193)	(41,093)
Miscellaneous income	2	<u>11,984</u>	<u>11,084</u>
<b>Net deficit</b>		<u><u>(4,209)</u></u>	<u><u>(30,009)</u></u>

**Ossory Youth CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : OVERHEAD EXPENSES**  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Administration Expenses</b>		
Wages and salaries	618,433	597,285
Staff defined contribution pension costs	21,768	20,612
Staff training	4,716	3,129
Management charge	72,719	68,444
Board meetings	359	210
Rent payable	35,676	34,918
Insurance	17,764	16,852
Light and heat	13,133	10,554
Programme costs	121,283	90,432
SE 18 funding	7,275	7,315
Open door	-	250
BOPTHO	-	247
Artists in residence (AIR)	-	90
Mentoring programme	-	50
Mercy project	-	105
Kilkenny and Carlow ETB - Health & well being	-	4,886
Creative Ireland Project costs	-	6,364
Repairs and maintenance	5,916	2,490
Contracts	31,487	25,503
Printing, postage and stationery	4,247	5,809
Telephone	7,304	9,559
Computer costs	15,009	13,725
Travelling	15,936	9,510
Legal and professional	2,525	6,783
Bank charges	571	499
General expenses	3,046	4,238
Affiliation fees	2,777	1,224
Auditor's remuneration	4,797	4,797
Depreciation of tangible assets	18,390	18,463
	<u>1,025,131</u>	<u>964,343</u>
<b>Finance</b>		
Bank interest paid	4,544	4,156
	<u>4,544</u>	<u>4,156</u>
<b>Total Overheads</b>	<u><u>1,029,675</u></u>	<u><u>968,499</u></u>

**Ossory Youth CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : MISCELLANEOUS INCOME**  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Miscellaneous Income</b>		
Amortisation of government grants	<u>11,984</u>	<u>11,084</u>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – YOUTH SERVICE CORE COSTS

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Use of facilities	35,678	33,258
Donations	7,245	1,800
Counselling	1,473	1,450
Administration fees	1,400	195
Youth Work Ireland	112	1,017
Health service executive - SE18 - LDTR	7,275	7,275
Health service executive – KDI counselling grant	-	500
TUSLA – seed funding	17,510	-
Kilkenny county council	12,720	30,570
Kilkenny county council – healthy Ireland project	16,612	21,600
Diocese - contribution	15,000	15,000
Dept of Children and Youth Affairs – Hub Na Nog	2,000	-
Kilkenny LEADER partnership funding	-	6,350
Management charges	71,644	68,444
Dept of Children and Youth Affairs - LGBTI	-	1,424
Taize programme	14,665	3,260
Children and young people services committee	15,334	-
Kilkenny Carlow ETB – positive health grant	11,000	11,028
Kilkenny Carlow ETB – Covid grant	-	5,970
Kilkenny Carlow ETB – Youth workers health & wellbeing grant	1,740	3,086
Kilkenny Carlow ETB	5,940	-
National Youth Council of Ireland funding	2,108	992
Other income	-	500
<b>Total Income</b>	<b>239,456</b>	<b>213,719</b>
<b>Expenditure:</b>		
Wages and salaries	118,088	94,442
Wages and salaries - programme	16,024	4,717
Wages and salaries – creative Ireland programme	-	959
Staff defined contribution pension costs	5,654	5,385
Staff training	2,829	2,379
Management charge	1,433	-
Board meetings	359	210
Rent payable	609	-
Insurance	8,709	7,808
Light & Heat	246	-
Repairs and maintenance	2,409	2,490
Contracts	7,278	1,652
Printing, postage and stationery	132	630
Telephone	374	1,720
Computer costs	348	425
Travelling	944	672
Legal and professional	(120)	5,670
Audit	96	-
Bank charges	181	162
General expenses	2,941	3,364
Affiliation fees	551	-
Depreciation	18,390	18,463

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – YOUTH SERVICE CORE COSTS (CONTINUED)

for the financial year ended 31 December 2021

	2021 €	2021 €
<b>Expenditure (Continued):</b>		
<u>Programme Expenses:</u>		
Programme costs – Food		2,592
Programme costs – Activities		47,526
Programme costs – Materials		4,592
Programme costs – Equipment		553
Programme costs – Transport		1,332
Programme costs – General		15,517
SE 18 funding	<b>7,275</b>	7,315
Open door		250
BOPTHO		247
Artists in residence (AIR)		90
Mentoring programme		50
Mercy project		105
Kilkenny Carlow ETB – Health & well being		4,886
Creative Ireland Project costs		6,364
<b>Total Expenditure</b>	<b>(249,676)</b>	(242,567)
Amortisation of government grants	<b>11,984</b>	11,084
Bank interest paid	<b>(4,544)</b>	(4,156)
<b>Surplus / (Deficit)</b>	<b>(2,780)</b>	(21,920)

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – YOUTH SERVICE GRANT

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Children, Equality, Disability, Integration & Youth - Youth service grant	57,771	55,984
<b>Total Income</b>	<u>57,771</u>	<u>55,984</u>
<b>Expenditure:</b>		
Wages and salaries	35,762	38,687
Staff defined contribution pension costs	5,713	5,713
Management charge	3,583	3,423
Rent payable	2,134	1,626
Insurance	426	514
Light and heat	861	587
Programme costs	5,439	1,890
Repairs and maintenance	10	
Contracts	1,602	1,347
Printing, postage and stationery	219	398
Telephone	362	403
Computer costs	722	630
Travelling	507	344
Legal and professional	88	90
Audit	240	240
Bank charges	16	15
General expenses		-
Affiliation fees	85	85
<b>Total Expenditure</b>	<u>(57,769)</u>	<u>(55,992)</u>
<b>Surplus / (Deficit)</b>	<u>2</u>	<u>(8)</u>

**Ossory Youth CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**INCOME AND EXPENDITURE ACCOUNT – YOUTH INFORMATION CENTRE**  
for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Children, Equality, Disability, Integration & Youth - Youth information	53,588	52,028
<b>Total Income</b>	<u>53,588</u>	<u>52,028</u>
<b>Expenditure:</b>		
Wages and salaries	37,042	36,563
Staff defined contribution pension costs	834	821
Staff training	-	200
Management charge	5,015	4,791
Rent payable	2,744	2,287
Insurance	597	682
Light and heat	1,107	828
Programme costs	728	1,071
Repairs and maintenance	14	
Contracts	1,995	1,801
Printing, postage and stationery	321	343
Telephone	484	541
Computer costs	1,960	809
Travelling	971	713
Legal and professional	140	105
Audit	336	336
Bank charges	23	19
General expenses	105	-
Affiliation fees	442	119
<b>Total Expenditure</b>	<u>(54,848)</u>	<u>(52,029)</u>
<b>Surplus / (Deficit)</b>	<u>(1,270)</u>	<u>(1)</u>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### INCOME AND EXPENDITURE ACCOUNT – TUSLA CHILD AND FAMILY AGENCY

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Children, Equality, Disability, Integration & Youth – TUSLA – Section 59	50,579	25,320
<b>Total Income</b>	<u>50,579</u>	<u>25,320</u>
<b>Expenditure:</b>		
Wages and salaries	26,693	16,224
Wages and salaries - programme	-	1,206
Staff defined contribution pension costs	612	-
Management charge	4,062	2,053
Rent payable	2,134	864
Insurance	507	268
Light and heat	861	334
Programme costs	11,761	1,791
Repairs and maintenance	10	-
Contracts	1,549	752
Printing, postage and stationery	217	153
Telephone	362	225
Computer costs	698	935
Travelling	666	294
Legal and professional	100	45
Audit	240	144
Bank charges	17	8
Affiliation fees	85	51
<b>Total Expenditure</b>	<u>(50,574)</u>	<u>(25,347)</u>
<b>Surplus / (Deficit)</b>	<u>5</u>	<u>(27)</u>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – KILKENNY COMMUNITY BASED DRUG INITIATIVE for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Health service executive – Section 39	<u>100,462</u>	<u>81,462</u>
<b>Total Income</b>		
<b>Expenditure:</b>		
Wages and salaries	60,659	58,322
Staff defined contribution pension costs	1,385	1,309
Management charge	10,030	9,582
Rent payable	5,488	4,472
Insurance	1,194	1,112
Light and heat	2,215	1,597
Programme costs	24	10
Repairs and maintenance	28	-
Contracts	3,990	3,308
Printing, postage and stationery	601	701
Telephone	992	1,061
Computer costs	1,955	1,970
Travelling	1,696	574
Legal and professional	280	211
Audit	672	672
Bank charges	78	72
Affiliation fees	238	238
<b>Total Expenditure</b>	<u>(91,525)</u>	<u>(85,211)</u>
<b>Surplus / (Deficit)</b>	<u><u>8,937</u></u>	<u><u>(3,749)</u></u>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – GATEWAY PROJECT (UBU)

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Children, Equality, Disability, Integration & Youth - UBU - gateway project	164,132	154,567
<b>Total Income</b>	<b>164,132</b>	<b>154,567</b>
<b>Expenditure:</b>		
Wages and salaries	99,652	104,675
Wages and salaries - programme	-	2,349
Staff defined contribution pension costs	2,246	2,248
Staff training	570	215
Management charge	15,760	15,742
Rent payable	8,842	7,368
Insurance	1,989	1,960
Light and heat	3,568	2,636
Programme costs	19,805	5,830
Repairs and maintenance	45	-
Contracts	6,425	5,809
Printing, postage and stationery	947	1,170
Telephone	1,959	2,068
Computer costs	3,072	2,775
Travelling	877	1,024
Legal and professional	439	346
Audit	1,055	1,103
Bank Charges	72	62
General expenses	-	7
Affiliation fees	374	391
<b>Total Expenditure</b>	<b>(167,697)</b>	<b>(157,778)</b>
<b>Surplus / (Deficit)</b>	<b>(3,565)</b>	<b>(3,211)</b>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – RURAL OUTREACH (UBU)

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Children, Equality, Disability, Integration & Youth - UBU - rural outreach project	204,517	197,198
<b>Total Income</b>	<b>204,517</b>	<b>197,198</b>
<b>Expenditure:</b>		
Wages and salaries	124,727	129,554
Wages and salaries - programme	-	4,114
Staff defined contribution pension costs	2,877	3,042
Staff training	670	335
Management charge	19,940	19,164
Rent payable	6,713	11,797
Insurance	2,646	2,341
Light and heat	1,445	2,233
Programme costs	23,789	4,699
Repairs and maintenance	3,364	
Contracts	3,548	5,745
Printing, postage and stationery	1,033	1,312
Telephone	1,491	2,001
Computer costs	3,770	3,463
Traveling	8,034	3,876
Legal and professional	1,239	-
Audit	1,295	1,343
Bank charges	88	72
General expenses	-	867
Affiliation fees	459	-
<b>Total Expenditure</b>	<b>(207,128)</b>	<b>(195,958)</b>
<b>Surplus / (Deficit)</b>	<b>(2,611)</b>	<b>1,240</b>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – GARDA DIVERSION PROJECT

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Justice & Equality & European Social Fund & ESFF Dormant Account:		
Garda diversion project	<b>101,305</b>	101,187
Garda diversion project - non pay	<b>41,672</b>	35,681
	<hr/>	<hr/>
<b>Total Income</b>	<b>142,977</b>	136,868
<b>Expenditure:</b>		
Wages and salaries	<b>99,606</b>	100,007
Staff defined contribution pension costs	<b>2,447</b>	2,094
Staff training	<b>647</b>	-
Management charge	<b>12,896</b>	12,320
Rent payable	<b>7,012</b>	5,742
Insurance	<b>1,696</b>	1,944
Light and heat	<b>2,830</b>	2,067
Programme costs	<b>4,990</b>	2,809
Repairs and maintenance	<b>37</b>	-
Contracts	<b>5,100</b>	4,503
Printing, postage and stationery	<b>777</b>	1,001
Telephone	<b>1,280</b>	1,380
Computer costs	<b>2,484</b>	2,482
Travelling	<b>2,241</b>	1,952
Legal and professional	<b>359</b>	286
Audit	<b>863</b>	863
Bank charges	<b>96</b>	84
Affiliation fees	<b>543</b>	306
	<hr/>	<hr/>
<b>Total Expenditure</b>	<b>(145,904)</b>	(139,840)
<b>Surplus / (Deficit)</b>	<b>(2,927)</b>	(2,972)
	<hr/> <hr/>	<hr/> <hr/>

## Ossory Youth CLG

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS INCOME AND EXPENDITURE ACCOUNT – CREATIVE COMMUNITY APPROACH

for the financial year ended 31 December 2022

	2022 €	2021 €
<b>Income:</b>		
Dept of Children, Equality, Disability, Integration & Youth - TUSLA - Creative Community Approach	-	10,260
	<hr/>	<hr/>
<b>Total Income</b>	-	10,260
<b>Expenditure:</b>		
Wages and salaries	-	5,466
Management charge	-	1,369
Rent payable	-	762
Insurance	-	223
Light and heat	-	272
Programme costs	-	220
Contracts	-	586
Printing, postage and stationery	-	101
Telephone	-	160
Computer costs	-	236
Travelling	-	61
Legal and professional	-	30
Audit	-	96
Bank charges	-	5
Affiliation fees	-	34
	<hr/>	<hr/>
<b>Total Expenditure</b>	-	(9,621)
<b>Surplus / (Deficit)</b>	<hr/> <hr/>	<hr/> <hr/> 639