

Company Registration Number: 287822
Charities Regulatory Authority Number: 20031787

Ossory Youth CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023

O'Neill Foley Chartered Accountants
Chartered Accountants and Registered Auditors
The Brewhouse,
Abbey Quarter,
Kilkenny

Ossory Youth CLG

CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 19
Directors' Responsibilities Statement	20
Independent Auditor's Report	21 - 23
Statement of Financial Activities	24
Balance Sheet	25
Statement of Cash Flows	26
Notes to the Financial Statements	27 - 38
Supplementary Information relating to the Financial Statements	40 - 53

Ossory Youth CLG

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Padraig Joseph Fleming Liam Connolly Maurice O'Connor Ken Maher Luke Gannon Elizabeth Dermody Brenda Whitley William Purcell Kulekani Joseph Mguni Treasa Forristal
Company Secretary	Elizabeth Dermody
Charities Regulatory Authority Number	20031787
Company Registration Number	287822
Registered Office and Principal Address	Desart Hall New Street Kilkenny City Kilkenny
Auditors	O'Neill Foley Chartered Accountants Chartered Accountants and Registered Auditors The Brewhouse, Abbey Quarter, Kilkenny
Principal Bankers	Bank of Ireland 46 Parliament Street Kilkenny Ireland
Solicitors	Poe Kiely Hogan Lanigan 21 Patrick Street Kilkenny Kilkenny

Ossory Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

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

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

In this report the directors of Ossory Youth CLG present a summary of its purpose, governance, activities, achievements, and finances for the financial year 2023.

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

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

Chairpersons Statement - Overview

Welcome to our 2023 Annual Report. Together with a team of 17 (12.7 WTE) staff, 13 sessional Staff and 67 volunteers we worked with 1,674 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.

Within this framework we focused on delivering on strategic objectives:

Contributing positively to the lives and well-being of young people.

In 2023, our staff spent in excess of 12,000 direct hours working with young people through group work and one to one work in the areas of advocacy, counselling, outreach to communities and school, mental health work, personal and social development, outdoor activities and residential trips. We were privileged to witness and be part of so many individual stories where young people made positive strides for themselves, their families, and their communities. An example was an amazing collaboration instigated by KCLR to enable a group of young people to demonstrate that in the doom and gloom of climate change, positive local actions can be taken to protect our planet for future generations.

2023 saw many individual young people triumph in their own very personal and unique way and we are so proud of them. We witnessed young people learning to cope with poor mental health, trauma, family issues, educational disruption, substance use and an array of other issues that impact on the lives of so many young people in these times. Their quiet determination and understated courage sometimes goes unseen, but not unnoticed.

Nurturing and sustaining the valuable contribution that volunteers make to the lives of young people.

We cannot overstate the importance of volunteers in reaching into communities across the Diocese of Ossory. Our approach to delivering a quality youth service may have meant we had to adapt to having less resources, but we can only admire the veracity with which our youth club volunteers operate. We are delighted with the commitment and determination shown every week in making sure there is a safe and positive space for young people to socialise and grow together in their own community. We would like to sincerely thank the forty or so volunteers from Johnswell, Mooncoin, Ballyragget, Kilmacow, Twilight, The Mill, Urlingford, Rathdowney and Borris in Ossory for their time and energy.

Our Mentoring Programme has been reinvigorated with the addition of six vetted and trained adults making themselves available to work voluntarily with young people in a one-to-one setting. We are immensely grateful for their involvement.

I cannot omit the contribution of the voluntary board; their role is central to ensuring that Ossory Youth is practicing within the ethos and strategic objectives of the organisation. They are also totally responsible for the governance and oversight of the organisation. In 2023 collectively board members contributed 250 hours to the organisation thereby ensuring that Ossory Youth is operating within its strategic statement, as well as within all compliance and procedural requirements.

Ossory Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

We continue to collaborate with Maynooth University in providing students with youth work experience. That collaboration has been hugely beneficial and fruitful over the years and 2023 was no different. We would like to thank Ricky for being an integral part of service delivery during the year. We would also like to thank Caoilainn from UL, who began volunteering with us and has also proven to be an outstanding contributor to our work with young people.

Future proofing Ossory Youth for Young People.

In 2023, we continued to invest in our staff, practice, systems and policies to ensure that we remain responsive to the needs of young people, as well as ensuring compliance with Company and Charity regulations. We continued to contribute in a considered and positive manner to local, regional and national networks relating to youth service practice and development of services. By doing this we remain a key partner in the delivery of services in Kilkenny.

We were successful in attracting funding to develop three projects that support our local Traveller, LGBTIA+ and Ukrainian communities. I would like to thank Tusla and Kilkenny County Council for their investment in and support of our service.

We continued to upgrade Desart Hall with the essential remedial works of the Northwest corner of the building, made possible by the Community Centre Investment Fund through the Department of Rural and Community Development.

A group of young people were instrumental in the process of employing three fantastic youth workers in 2023. With young people involved in our interview process, we are ensuring that our service is employing the right staff to maintain a high standard of service delivery. However, it would be remiss not to comment on the vastly underfunded youth sector we operate in.

It is hugely important that we maintain an independent and properly funded voluntary sector to contribute to meeting the needs of our youth population.

In conclusion, Ossory Youth had a very good year due to the wonderful young and not so young people involved in our organisation. We look forward to 2024 as we are reviewing our strategic statement and developing a new strategic statement. We will be talking to all our stakeholders throughout 2024 with a view to setting a new course for the next 5 years

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 2023 Ossory Youth employed 17 staff (12.7 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.

Last year I noted that core funding for projects by the state either directly or through intermediary bodies was not adequate. This continued to be the case in 2023 with three projects operating at a loss. This loss is not sustainable, and if this is not addressed in the short term by the departments it may result in cutbacks in services.

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 2023.

Structure, Governance and Management

Structure

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.

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 2023 to discharge its duties. These include reviewing and approving the organisational annual plan and budget, carrying out the organisational risk assessment and updating the Risk Register, reviewing insurance cover and approving Service Level Agreements with our funders.

The Board reviewed and approved the CRA compliance record 2023 as well as reviewing and updating a number of organisational policies including the Health & Safety, Lone Working, Data Protection, Apportionment, Confidentiality, and Complaints policy. We developed and approved a Training Policy as well as developing a Critical incident plan for the organisation. It oversaw the production of the project annual plans and the publication of the 2022 Annual Report and Financial Statements.

Collectively the Board spends 212 hours through board meetings, board sub-groups and individual work. The Board met on the following dates:

- 13/02/2023
- 24/04/2023
- 19/06/2023
- 02/10/2023
- 04/12/2023

The Board held its AGM on 02/10/2023 in line with Company Law Regulations.

	13/02/2023	24/04/2024	19/06/2023	02/10/2023	04/12/2023	Attendance
Padraig Joseph Fleming	Y	Y	Y	Y	Y	100%
Elizabeth Dermody	-	Y	-	Y	Y	60%
Ken Maher	-	Y	Y	Y	Y	80%
Brenda Whitley	Y	Y	Y	-	-	60%
Treasa Forristal	-	Y	-	Y	-	60%
Maurice O'Connor	Y	Y	Y	Y	Y	100%
Kulekani Joseph Mguni	Y	Y	Y	Y	Y	100%
Liam Connolly	Y	-	Y	Y	-	60%
Luke Gannon	-	-	Y	Y	-	40%
William Purcell	-	Y	-	Y	Y	60%

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.

Directors and Secretary

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

Padraig Joseph Fleming
Liam Connolly
Maurice O'Connor
Ken Maher
Luke Gannon
Elizabeth Dermody
Brenda Whitley
William Purcell
Kulekani Joseph Mguni
Treasa Forristal

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

Ossory Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Mission, Objectives and Values

Mission Statement

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' ANNUAL REPORT

for the financial year ended 31 December 2023

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 2023:

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 January 2023, eight youth clubs were 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. However, Mooncoin and Twilight Inclusion Group ceased to operate during the year but a new youth club POV Dyspraxia affiliated to Ossory Youth in December 2023. These seven clubs comprise 189 young people and 46 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.

Connections Service

This service was developed as a direct result of parents, agencies and young people contacting Ossory Youth seeking support and guidance. This service is about human connection, providing parents and young people with a listening compassionate and empathic ear as well as supporting parents and young people to identify the cause of the worry/concern, and working towards addressing the concern through an agreed plan. This plan will involve connecting young people and parents to supports and services both within and outside of Ossory Youth. The initial focus is on listening and working with the parents/guardians to establish why they are worried about their young person and establishing what help they are looking for. After meeting with the parent/guardian we meet with the young person and begin our journey together by building trust, gaining confidence with the young person and exploring how together we can find out what options or services we have within Ossory Youth that will work to support them. The assessment of need and development of a plan may take up to 4 meetings with the young person. Once we have agreed a plan the connections youth worker may continue to work with the young person or links the young person to the appropriate staff person or mentor making sure the introductory process gives the young person the best possible chance of engaging. Where we cannot find an appropriate response to the young person's need in Ossory Youth we work with other services and refer the young person to the most suitable resource. Some young people may currently be involved in a Meitheal, and we will attend as a youth advocate for the young person and support them. When a young person does engage the connections, worker will track the young person's progress and when they are satisfied that the young person is progressing the check-ins fade into the background. In 2023 the connections service worked 60 young people and their parents/guardian and supported them to access services appropriate to their needs

An essential element of the connections service is its mentoring programme. This programme aims to cater to young people's individual needs and promote a non-judgmental, nurturing, and professional relationship. Within this relationship we aim to support young people in their personal growth and development by providing adult volunteer mentors who can offer guidance, support, and positive role modelling.

The programme is flexible, and the duration is a maximum of 12 months or as agreed upon. The primary goal is to empower young people, allow them to explore their strengths, and make confident decisions for themselves.

In 2023 we had 3 volunteer mentors working on this programme. Our volunteer mentors come from diverse

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

backgrounds and bring a wealth of experience, energy, kindness and empathy to the table. We hope to build on these numbers in 2024 so that we can offer this amazing altruistic service to more young people in need of one good adult!

Imposters

The group is run for 15–17-year-old girls from the Callan locality. This group runs afterschool, and the space allows the group members an opportunity to unwind after a full school day while completing a range of fun activities that lead to increases in communication skills confidence and creativity and imagination.

The Dream Team

This group of 13–15-year-old girls meets each week and participate in numerous activities with the group enjoying various art and craft-based activities. One of the programmes the group participated in a 5-week pottery workshop to increase their creativity and imagination skills. Throughout the summer they again had the benefit of engaging in outdoor activities through the KCETB Positive Health and Wellbeing Grant. This group were also part of the Cruinniu na nÓg project which allowed more young voices to mix together and work collaboratively together.

Socialisers

This group along with the Dream Team group had the opportunity during the year to participate in a creative song writing and recording session as part of Cruinniu na nÓg. This project allowed them to express their feelings around living in rural isolation and what their experiences and their reality mean to them. This project finished with a nationally launched song and music video and a celebration of the past, present and future in an open invitation launch in Callan Youth Space, on Saturday June 10th for Cruinniu na nÓg 2023. This programme was funded by the Kilkenny Creative Ireland Programme 2023 and thanks are given to Rhyme Island, The Kabin Studio, GMCBeats, Kilkenny Arts Office and Creative Ireland.

IRLers

This group meeting on Friday evenings for teenage girls in Callan allows a safe space for these girls to attend each week and continue to promote their group name IRLers (In Real Lifers) which allows them a space to socialise with each other off their phones and connect in with each other. This group also participated in a 5-week pottery course where the chats were almost as important as the pottery pieces they were completing.

Callan Drop In

This group allowed young teenage lads to drop into a welcoming safe space on Friday evenings where they engaged in pool tournaments which led some members to be involved in coaching pool to other rural groups teaching them the rules of pool and hints and tips promoting leadership skills. Some members passed their driver theory tests which they also got to practice for during their drop in along with also receiving help and advice around CV preparation. There is also plenty of healthy and friendly competition between both young people and staff over the pool leadership board.

Groups that Moved on in 2023

In 2023 we saw a number of groups coming to a natural end. It is always hard to say goodbye to groups that we have worked with over the years. But all good things must come to an end. So while we were sad to say goodbye to the Inbetweeners, Bat Buddies, Graiguenamanagh Youth Cafe and the Goresbridge Girls we are so happy that we were on a journey with them, we saw them step outside their comfort zones, we saw them grow and develop as young adults and while the road ahead will have ups and downs we hope that what they have achieved in their journey with us will help them navigate the next chapter! We know that if anyone from these group needs us again as the next chapter unfolds, they know where we are.

In Our Element

This group continued to meet weekly with an emphasis has been placed on the wellbeing of the group via group check ins and conversations using coping strategies to develop strong robust skills that will aid these young people in their daily lives. They also participated in a fun filled summer where they were on the water on their doorstep completing activities on the water such as Stand Up Paddleboarding and in the autumn time they completed a 6-week self-defence course.

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.

Secondary Solitaire Stars (Goresbridge Youth Group)

This youth group has been up and running since 2022. Strong relationships have formed between youth workers and young people which has significantly contributed to young people developing developed stronger interpersonal skills. We also see strong friendships developing which is a very good resilience factor particularly in relation to mental health. In 2023 the group focused on developing listening skills and communicating skills as well as recognising and addressing prejudice and discrimination.

During the summer the group were outdoors and participated in a water sports programme. Through this programme they continued to focus on communication, teamwork and decision- making skills. And nothing develops resilience

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

more than falling into the water and getting back into the kayak or jumping of a pier to overcome a fear with all your friends supporting you. Our vibe was "IF AT FIRST YOU DON'T SUCCEED TRY, TRY AGAIN"

At the Summer this Group amalgamated with Cream of the Crop where they got creative together on a Batik Project.

Cream of the Crop (Goresbridge Youth Group)

This group was set up to work with young people aged 11 to 12 who will be transitioning to secondary school over the next two years. Work with this group focuses on managing emotions and learning how to operate and manage in groups. These outcomes were achieved through a variety of activities and approaches that encouraged, sharing, reflection on individual behaviour in a group and supporting emotional awareness within the context of the group.

During the summer period the group teamed up with a Callan older group. This coming together provided an opportunity for young people to develop skills in building relationships, listening to and working with members of the Callan group to develop their pool skills. We saw the Callan grow in confidence regarding their ability to lead and instruct a younger group and we saw the Goresbridge group grow in confidence regarding communication skills, listening skills as well as becoming pool sharks! At the end of this programme the young people were taken to Go Carting to celebrate a great programme.

At the end of Summer this group amalgamated with Secondary Solitaire Stars. The young people got creative with Batik decorating the walls in the youth space connecting more ownership with the youth space.

The young people availed of a week of creative workshops in Goresbridge. They got to meet new young people and experience a range of different workshops such as Juggling, team building, drumming and drama.

This programme was part funded through the KCETB Health and Wellbeing fund.

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 2023 this Group was divided to facilitate the needs of young people joining.

BOPTHO A

Boptho A are newer members. We are working on personal and social development through activities that create opportunities for informal learning and reflection.

The group were involved in some gardening. The group planted seeds in January and nurtured them over two to three months. In April we had the flowering of our sweet peas, yielding beautiful vivid colours and the sweet aromas were nature's way of saying committing and caring for something or someone always provides its own rewards.

Working through nature continued through the summer with the group taking to the outdoors, the highlight of the activities was meeting and walking with Alpacas. Each Alpaca had its own unique identity just like our youth workers and members of our group. Like us we learned that Alpacas like to stick together as they are better together. A lesson we took home with us!

September and October saw the group participated in a 6-week health and wellbeing programme in collaboration with Castlecomer Discovery Park. Activities included team challenges, foraging, boating and mindfulness. Young people stepped out of their comfort zones as they took on the challenge of high ropes and the longest zipline over water in Ireland. This was a huge achievement of the young people involved and created an environment for the young people to have a great sense of achievement and encouragement of their group members. All members of the group participated fully and received a certificate of participation for the hard work.

It did not stop there they returned to the indoors in December. This time they tried pottery enjoying the new sensory experience and creating a new creative skill. By the end of the pottery programme the group was confident enough to try their hand at throwing pottery on wheels, not an easy thing to do!

Needless to say, they can wait for 2024.

BOPTHO B

This group have been together for a number of years and in 2023 new people joined. Young people continued to participate in new opportunities and experiences. We were delighted to see two members undertaking leadership training and are being supported by workers to take up a leadership role in the group. It was great to observe this progression of young people within the group and we are very proud of how they have taken to planning, making decisions and organising weekly sessions. We have also observed other members of the group being supportive of our new leaders. Soon our youth workers will be out of a job with this group!

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Friday Girls

This group has been together for the past five years and is made up of young people from the Traveller community. The group had a busy year participating in consultations, focus groups, summer activities, weekly art cooking and baking activities. The group have completed second level education and are exploring courses in hair and beauty. One of the major highlights of the year was their trip to Knock.

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. This group concluded the end of summer 2023.

Butts Youth Group

A collaborative piece of work between the Fr McGrath FRC and the Gateway UBU Project commenced in September 2022. 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. This concluded in April 2023.

A new group commenced in April, engaging local young people between 1st year and 3rd year. They got off to a good start with trips to Jump zone and Castlecomer discovery park.

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. This group came to a natural end summer 2023 due to young people continuing onto further education.

Chatterbox

This group caters for young people who are in transition year to sixth 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. The group participated in many team challenges and had a jam-packed year with laser wars, zip lining and the highlight of the year was volunteering for Darkness into Light. The group also enjoyed participating in consultations for Cruinniú na nÓg and influencing suicide alertness training for young people in Ireland.

Level Up

This group started as young people in sixth class that will for a variety of reasons struggle with the transition to secondary school. They have now progressed into the second year of school and continue to benefit from the social space. They meet weekly and engage in a range of activities to build relationships. The group participated in activities such as drama, science week, craft-based sessions and summer trips.

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 with Calmast during science week, animated flip books, long exposure photography and other science related experiments and challenges.

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 meets 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 thirteen and sixteen. The group has tapped into their creative and imaginative selves through participation in STEAM projects and art-based activities.

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. The members have mostly been seeking peer support, a safe place to hang out and be themselves. This year's group became avid bakers and toasted sandwich makers! The group went to 'Pride' in June, which was the highlight of the year for them, especially as it was the first Pride for many, which is an extra special occasion.

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

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 twelve members aged seventeen to twenty-one in 2023. During 2023 this group completed a robotics workshop, video game manufacturing programme and had an overnight to finish the year.

The FBI Group

This group consisted of six young people with an ASD diagnosis aged between fifteen and seventeen. They met weekly and engaged in a variety of fun, engaging and developmental activities throughout the year. This group's main focus was on social inclusion and developing communication skills. During 2023 this group engaged in a number of different activities. These included, Lego projects, model rocket workshops, robotic workshops and gaming. They also went on a variety of trips including, archery, bowling, cinema and the reptile zoo.

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 2023 five boys aged between fourteen and fifteen participated in the group. This group focused on positive relationship building, emotional well-being and communication skills. During this year the group was involved in a variety of activities including robotic workshops, a variety of sports and cooking classes. They also went on trips bowling and VR gaming.

Advocacy, unscheduled and one to one work.

This work is an essential part of the UBU offer. We have implemented a system that collects the amount of time workers spend on each methodology. As young people develop strong and trusting relationships with youth workers within a group work setting, they are likely to look for additional support outside of the group. This type of work affords youth workers with the opportunity to support young people individually in areas like school, home life, worry, identity or any other number of things. UBU workers spend on average 31 hours per month providing advocacy, unscheduled or one to one support to young people in 2023. This is an increase of 51% on 2022 indicating that young people trust their relationships with youth workers, and they see it as a space where they can unpack, understand and work through whatever is on their minds.

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 2023 the Youth Information Service staffed .8 WTE workers provided services to 851 young people. These services were delivered in person through the following programmes and methodologies.

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' ANNUAL REPORT

for the financial year ended 31 December 2023

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 continued and was enhanced by the introduction of DCEDIY Ukrainian/Migrant Support Grant. Through this Grant we were able to hire a Natalka from Ukraine Natalka. This ensured better communication and a better understanding of the needs of this community. We provided services to over 106 people in collaboration with YIC and UBU. Our programmes provided English classes and a variety of integration opportunities through collaboration with other youth projects involving a variety of activities including Bowling, Badminton, Volleyball, Swimming, Team Challenges, Outdoor Pursuits, and a Cultural Evening. This work will continue in 2024.

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, Trips and Outdoor Pursuits. This programme will continue in 2024.

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.

Climate Change Media Group

This project focused on young people advocating and supporting each other to voice their needs and concerns around climate change and worked in collaboration with Kilkenny Youth Information and KCLR to record a 10-episode documentary on the whole area of the Climate Crisis. Using radio production, the young people interviewed, researched and created adverts around highlighting the topic of Climate Change and how we can make changes in our lives.

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

Castlecomer Discovery Park Health & Well-Being Project

This project was a social & community programme for young people designed to provide opportunities for inclusion, create nurturing, sustainable communities and promote positive health and well-being through outdoor activities.

Castlecomer Discovery Park, in partnership with Ossory Youth, delivered a 6-week programme. This programme provided community space for young people from different 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 and Castlecomer Discover Park. This was funded through the HSE Wellness & Mindfulness Grant and through the KCETB Ukrainian Youth Work Support Grant.

Mission Transition Castlecomer Peer Leadership Pilot Programme

This programme was piloted in response to the need to support young people in 6th class who would struggle with the transition from primary to secondary school. Phase 1 of the programme involved training up 15 Transition Year Students to become Peer Leaders who would deliver a 4- week programme to the 6th class group in the months leading up to their transition into first year. The Peer Leaders delivered workshops on topics such as Starting out in first year, friendships, mental health, social media, drug awareness and resilience and culminating in a Sports Day held in the secondary school in Castlecomer.

Peer Leadership provides support and guidance from older peers around issues relevant to both age groups. This can have a positive impact on the mental health of both the mentors and the mentees, with benefits including improved self-esteem, increased empathy, and reduced anxiety levels. Peer mentoring can also help to build resilience and coping skills in young people thus ensuring the transition into first year can be less daunting with the support of their older peers who are already established in their new school and become part of their support networks.

This programme will be delivered again in 2024.

Ossory Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

This initiative is a collaborative piece of work between Kilkenny Information Service, Castlecomer Community School, Castlecomer Boys NS and Presentation Convent NS Castlecomer.

Integration Grant Supports to Ukraine (Migrant) Young People

This grant was made available to Youth Organisations in 2023 to support Ukrainian and other displaced young people now living in Ireland. The aim of the grant was to support integration of these young people. As a result of this grant, we were able to employ Nataalka from Ukraine and she proved to be invaluable as she could speak the language and understood the culture, which made our response more relevant to the Ukrainian Community. As a result of this additional funding and in collaboration with Youth Information we reached 106 young people. We provided the following responses to the identified needs:

- English Language support Classes
- Summer programme activities
- Weekly youth Programmes
- Collaboration work with other local services.
- Information and Advocacy work.

The funding provided through the integration grant allowed for Ukrainian young people and their families to form a connection with their local youth service by building relationships with the UBU & YIC staff and helped to create a sense of belonging for them. Through a variety of activities and supports, the young people developed skills that assisted them in integrating into their new communities. The UBU & YIC projects provided an integrated youth service model approach to the young people, based on their needs. Regular engagement across different groups, allowed the young people to develop their self-confidence and promote both psychological and physical well-being. Meaningful involvement of the young people in the design, development & implementation of activities ensured high levels of engagement throughout service provision. We hope that this grant continues in 2024.

This project was supported by the DCEDIY Integration Grant Supports to Ukraine (Migrant) Young People administered through KCETB.

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 12-17yrs must present as a moderate to high level of risk of criminality to be accepted onto the project, and their engagement is voluntary.

In 2023, the project had in excess of forty youth referrals from Kilkenny City and County, excluding the additional engagement of young people not referred directly.

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-two people in 2023 of which twenty were new referrals.

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 2023:

Counselling Service

The demand for the low-cost counselling service grew considerably this year, with 38 clients in total receiving counselling. The demand outstripped the rate of growth of our service, which is an issue we are actively addressing for 2024, by growing the number of counsellors on our panel. Our panel of counsellors were privileged to work with children, adolescents and parents referred primarily by parents, school and local agencies. Again, we are grateful to TUSLA and the KCETB for their financial backing of the service in 2023 and we hope their support continues in 2024.

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

One to One Service

In 2023 Ossory Youth provided a one-to-one space for ten 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 seven 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 2024.

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 in 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. 25 young people from Kilkenny city and county, and four Ossory Youth staff and volunteers, spent eight days in Taizé from June 25th to Sunday July 2nd, 2023, and a further group of 25 were recruited in October to begin the journey towards a week in Taizé in late June 2024.

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 2023, 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.

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 finished in 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 2023, 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.

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Artist in Residence

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 Carrie Lynam 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 exploring and expressing what is important to them with an emphasis on working with textiles. The young people involved with this project did workshops in Desart Hall, went on a trip to Butler Gallery, and visited street art around Kilkenny. They put together their finished and beautifully photographed 'Masks' in a postcard at the end of project get together. The process was professionally captured on film.

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

Music Summer Programme

10 young people some Irish and some Ukrainian participated in our two-week summer programme which aimed to bring young people from Ireland and Ukraine who had a love for music. The young people created two amazing songs in collaboration with local musician Jeremy Hickey over the course of the programme. They developed skills around music recording and production, communication skills, English language skills, teamwork, creativity, and self-esteem. Some of the group members performed their songs as part of Ukrainian Independence Day in Kilkenny.

This work was funded by the DCEDIY Ukrainian and Migrant Grant 2023

Drop Ins

Dungeons and Dragons/Tabletop Games/ Drop in space

This Saturday Space opened in 2022 and continued throughout 2023. Attendance varied between 12 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. In 2023 this group has expanded into a general drop in space. DND still runs as normal but now young people have a wide range of options such as gaming, pool, cooking and board games. This has offered an outlet for young people who are not involved in activities/ sports on the weekend, providing them a safe space to meet peers and build long lasting healthy relationships. It has also allowed young people to gain the confidence needed to join other existing/new, targeted groups in Ossory Youth. This group will continue in 2024.

Tuesday Drop-In Group

This group allows young people to meet in a friendly and safe environment on Tuesdays from 6:30 to 8:00. The group enjoys activities such as pool, archery, baking, sleepovers and listening to music but their favourite thing to do is just hang out and talk. The group provides peer support and an opportunity to develop strong connections with each other in a nurturing and non-judgemental environment. This is quite a busy group with average attendance being 15 per week.

This work is support by Kilkenny County Council Community & Cultural Support Scheme and DCEDIY Youth Service Grant

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.

Ossory Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Financial Results

At the end of the financial year the charity had gross assets of €910,226 (2022 - €639,816) and gross liabilities of €633,367 (2022 - €337,411). The net assets of the charity have decreased by €(25,546).

Financial Review

Ossory Youth CLG had a total income of €1,087,318 in 2023 (2022 - €1,025,466). €956,157 (87%) was received for specific purposes and was therefore treated as restricted funds. €16,811 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 €140,793 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 €42,357 which when added to the positive opening balance in unrestricted reserves gives a negative closing unrestricted reserves balance of €9,556.

Total Expenditure in Ossory Youth CLG was €1,122,496 of which €676,275 (60%) related to Staff and staff related costs and €446,221 (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.

Ossory Youth CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Compliance with Sector-Wide Legislation and Standards

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

- The Companies Act 2014
- The Charities SORP (FRS 102)
- Charities Act 2009
- Charities Governance Code
- The Charity's governing document
- National minimum wage legislation
- Data Protection legislation (GDPR)
- Health and Safety legislation
- Tax legislation
- Building regulations
- Criminal and Anti Money Laundering legislation
- Equality legislation
- Laws and regs re - working with children and vulnerable adults
- Environmental regulations
- Uphold service level agreements

Strategic Objectives and Future Performance

Strategic Objectives

We continued 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.

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 remained concerned about the percentage increase announced by DCEDIY on the Youth Affairs Budget and as predicted UBU and YIC projects operated at a loss. There was an increase of 25% on HSE funding for CBDI project in late 2023 and while this was welcome the required increase was 40%. As we enter 2024 the cost of running services within the voluntary is beginning to gain traction with WRC recommending that DOC and DCEDIY increase funding to a number of section 39 and 59 organisations to ensure that staff doing like work in the voluntary sector was comparable to like work in public sector. This recommendation will impact on all funded organisations and the cost-of-service delivery within the sector in 2024 and 2025.

The Reform of the Youth Service Grant was still ongoing in 2023 and a review of Youth Information Service also started in 2023. The reform of the Youth Service Grant is particularly important for Ossory Youth as it is used to support the Board of Directors to develop and grow the organisation within its strategic objectives, and all governance and legal requirements. Our hope is that the reform will confirm the need for this grant to be both an infra structure grant as well as additional funding to deliver universal youth work as well as recognising that universal youth work is not only volunteer led work but also work directly delivered by paid works.

We are also awaiting the outcome and recommendation of the Youth Information Service Project. Youth Information Service are grossly underfunded, yet the reach and productivity of the service is huge reaching over 900 in Kilkenny through school's work, community work, once of projects, one to one work etc. We are hoping that this review will

Ossory Youth CLG

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

yield an increase in funding for this project in Kilkenny. We continue within a policy context. Young Ireland the National Policy Framework for Children and Young People 2023-2028 in November 2023. This document set out a road map for delivery of services to young people. CYPSC in Kilkenny are also developing its new plan in 2024. Tusla is reviewing how it delivers its service, this work started in 2023 and HSE is also restructuring. All this change is timely as we are commencing our strategic planning in 2024 allowing us to be relevant to and in line with policy initiatives and the opportunities and challenges ahead of us.

Ossory Youth will strive to develop in tandem with national policy changes while delivering on its strategic statement 2024 to 2029 while upholding to its mission, core values and approach to working with young people.

Reserves Position and 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.

The Auditors

The auditors, O'Neill Foley Chartered Accountants, (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 City, Kilkenny.

Approved by the Board of Directors on 20 May 2024 and signed on its behalf by:



Padraig Fleming (Jun 19, 2024 14:57 GMT+1)

Padraig Joseph Fleming
Director



Maurice O'Connor (Jun 20, 2024 00:17 GMT+1)

Maurice O'Connor
Director

Ossory Youth CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- 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 charity will continue in operation.

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

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

In so far as the directors are aware:

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

Approved by the Board of Directors on 20 May 2024 and signed on its behalf by:



Padraig Fleming (Jun 19, 2024 14:57 GMT+1)

Padraig Joseph Fleming
Director



Maurice O'Connor (Jun 20, 2024 00:17 GMT+1)

Maurice O'Connor
Director

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Ossory Youth CLG ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 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 further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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.

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 charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. 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 20, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


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

INDEPENDENT AUDITOR'S REPORT

to the Members of Ossory Youth CLG

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity'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 charity'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 responsibility to anyone other than the charity and the charity'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 CHARTERED ACCOUNTANTS
Chartered Accountants and Registered Auditors
The Brewhouse,
Abbey Quarter,
Kilkenny

20 May 2024

Ossory Youth CLG

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Donations and legacies	3.1	22,172	-	22,172	23,383	-	23,383
Charitable activities							
- Grants from governments and other co-funders	3.2	-	956,157	956,157	-	893,361	893,361
Other trading activities	3.3	118,621	-	118,621	108,722	-	108,722
Total income		140,793	956,157	1,096,950	132,105	893,361	1,025,466
Expenditure							
Charitable activities	4.1	-	939,346	939,346	-	843,065	843,065
Other trading activities	4.2	183,150	-	183,150	186,610	-	186,610
Total Expenditure		183,150	939,346	1,122,496	186,610	843,065	1,029,675
Net income/(expenditure)		(42,357)	16,811	(36,847)	(54,505)	50,296	(4,209)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(42,357)	16,811	(25,546)	(54,505)	50,296	(4,209)
Reconciliation of funds:							
Total funds beginning of the year	18	32,801	269,604	302,405	87,306	219,308	306,614
Total funds at the end of the year		(9,556)	286,415	276,859	32,801	269,604	302,405


The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.


Ossory Youth CLG BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	9	423,912	437,369
Current Assets			
Debtors	10	20,458	12,160
Cash at bank and in hand	11	465,856	190,287
		486,314	202,447
Creditors: Amounts falling due within one year	12	(441,774)	(129,308)
Net Current Assets		44,540	73,139
Total Assets less Current Liabilities		468,452	510,508
Creditors			
Amounts falling due after more than one year	14	(33,863)	(45,181)
Grants receivable	15	(157,730)	(162,922)
Total Net Assets		276,859	302,405
Funds			
Restricted trust funds		286,415	269,604
General fund (unrestricted)		(9,556)	32,801
Total funds	18	276,859	302,405

Approved by the Board of Directors and authorised for issue on 20 May 2024 and signed on its behalf by


Padraig Fleming (Jun 19, 2024 14:57 GMT+1)
Padraig Joseph Fleming
 Director


Maurice O'Connor (Jun 20, 2024 00:17 GMT+1)
Maurice O'Connor
 Director

Ossory Youth CLG

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		(25,546)	(4,209)
Adjustments for:			
Depreciation		17,897	18,390
Interest payable and similar expenses		2,389	4,544
Amortisation of capital grants received		(9,632)	(11,984)
		<u>(14,892)</u>	<u>6,741</u>
Movements in working capital:			
Movement in debtors		(8,298)	20,194
Movement in creditors		311,921	31,571
		<u>288,731</u>	<u>58,506</u>
Cash generated from operations		288,731	58,506
Interest paid		(2,389)	(4,544)
		<u>286,342</u>	<u>53,962</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(4,440)	(28,583)
Cash flows from financing activities			
Repayment of long term loan		(10,318)	(9,132)
Grants receivable		4,440	27,482
		<u>(5,878)</u>	<u>18,350</u>
Net cash (used in)/generated from financing activities			
		<u>276,024</u>	<u>43,729</u>
Net increase in cash and cash equivalents		276,024	43,729
Cash and cash equivalents at the beginning of the year		189,633	145,904
		<u>189,633</u>	<u>189,633</u>
Cash and cash equivalents at the end of the year	11	465,657	189,633

Ossory Youth CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Ossory Youth CLG is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Desart Hall, New Street, Kilkenny City, Kilkenny which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

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

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable, and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	25 years
Fixtures, fittings and equipment	-	6-7 years
Motor vehicles	-	4 years

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022
		€	€	€	€
	Donations and legacies	<u>22,172</u>	<u>-</u>	<u>22,172</u>	<u>23,383</u>
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
		€	€	€	€
	Grants from governments and other co-funders:				
	Income from charitable activities	<u>-</u>	<u>956,157</u>	<u>956,157</u>	<u>893,361</u>
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
		€	€	€	€
	Other trading activities	<u>118,621</u>	<u>-</u>	<u>118,621</u>	<u>108,722</u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023
		€	€	€	€
	Expenditure on charitable activities	<u>939,346</u>	<u>-</u>	<u>-</u>	<u>843,065</u>

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

4.2 OTHER TRADING ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Other trading activities	183,150	-	-	183,150	186,610

5. NET INCOME	2023 €	2022 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	17,897	18,390
Auditor's remuneration:		
- audit services	7,508	4,797
Amortisation of grants receivable	(9,632)	(11,984)

6. INTEREST PAYABLE AND SIMILAR CHARGES	2023 €	2022 €
On bank loans and overdrafts	2,389	4,544

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2023 Number	2022 Number
Direct Charitable Activities	17	17
Administration	3	3
	20	20

The staff costs comprise:	2023 €	2022 €
Wages and salaries	676,275	618,433
Pension costs	23,317	21,768
	699,592	640,201

8. EMPLOYEE BENEFITS

No employee received a salary in excess of €70,000 in the financial year.

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1 January 2023	523,506	196,688	23,000	743,194
Additions	-	4,440	-	4,440
At 31 December 2023	<u>523,506</u>	<u>201,128</u>	<u>23,000</u>	<u>747,634</u>
Depreciation				
At 1 January 2023	139,263	146,649	19,913	305,825
Charge for the financial year	10,470	6,810	617	17,897
At 31 December 2023	<u>149,733</u>	<u>153,459</u>	<u>20,530</u>	<u>323,722</u>
Net book value				
At 31 December 2023	<u>373,773</u>	<u>47,669</u>	<u>2,470</u>	<u>423,912</u>
At 31 December 2022	<u>384,243</u>	<u>50,039</u>	<u>3,087</u>	<u>437,369</u>
10. DEBTORS			2023	2022
			€	€
Prepayments			<u>20,458</u>	<u>12,160</u>
11. CASH AND CASH EQUIVALENTS			2023	2022
			€	€
Cash and bank balances			463,898	190,287
Bank overdrafts			(199)	(654)
Cash equivalents			1,958	-
			<u>465,657</u>	<u>189,633</u>
12. CREDITORS			2023	2022
Amounts falling due within one year			€	€
Amounts owed to credit institutions			10,874	10,329
Taxation and social security costs			3,340	14,465
Other creditors			8,429	3,353
Accruals			419,131	101,161
			<u>441,774</u>	<u>129,308</u>
13. ACCRUALS - DEFERRED INCOME				
Included in accruals is the following deferred income:				
			2023	2022
			€	€
Deferred Income - income			<u>394,773</u>	<u>92,000</u>

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

14. CREDITORS	2023	2022
Amounts falling due after more than one year	€	€
Amounts owed to credit institutions	<u>33,863</u>	<u>45,181</u>
Repayable in one year or less, or on demand (Note 12)	10,874	10,329
Repayable between one and two years	20,636	19,350
Repayable between two and five years	13,227	25,831
	<u>44,737</u>	<u>55,510</u>
15. GRANTS RECEIVABLE	2023	2022
	€	€
Capital grants received and receivable		
At 1 January 2023	249,952	222,470
Increase in financial year	4,440	27,482
At 31 December 2023	<u>254,392</u>	<u>249,952</u>
Amortisation		
At 1 January 2023	(87,030)	(75,046)
Amortised in financial year	(9,632)	(11,984)
At 31 December 2023	<u>(96,662)</u>	<u>(87,030)</u>
Net book value		
At 31 December 2023	<u>157,730</u>	<u>162,922</u>
At 1 January 2023	<u>162,922</u>	<u>147,424</u>
16. INFORMATION RELATING TO THE GOVERNMENT GRANTS - IN ACCORDANCE WITH CIRCULAR 13/2014		
Grantor	Dept of Children, Equality, Disability, Integration & Youth	
Government Department	Kilkenny Carlow ETB	
Grant Programme	Gateway UBU	
Purpose of the Grant	To implement youth service programme	
Date received	Multiple	
Total grant awarded	€170,697	
Term	Annual	
Amount of the grant taken to income in the current financial statements	€170,697	
Cash received in the financial year	€170,697	
Grant amounts deferred	€-	
Capital	No	
Grantor	Dept of Children, Equality, Disability, Integration & Youth	
Government Department	Kilkenny Carlow ETB	
Grant Programme	Rural UBU	
Purpose of the Grant	To implement youth service programme	
Date received	Multiple	
Total grant awarded	€220,338	
Term	Annual	
Amount of the grant taken to income in the current financial statements	€222,952	
Cash received in the financial year	€222,952	
Grant amounts deferred	€-	
Capital	No	

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

<p>Grantor</p> <p>Government Department Grant Programme Purpose of the Grant</p> <p>Date received Total grant awarded Term Amount of the grant taken to income in the current financial statements Cash received in the financial year Grant amounts deferred Capital</p>	<p>Dept of Children, Equality, Disability, Integration & Youth Kilkenny Carlow ETB Youth Information Centre (YIC) Programme implementation</p> <p>Multiple €55,732 Annual €55,732</p> <p>€55,732 €- No</p>
<p>Grantor</p> <p>Government Department Grant Programme</p> <p>Purpose of the Grant Date received Total grant awarded Term Amount of the grant taken to income in the current financial statements Cash received in the financial year Grant amounts deferred/accrued Capital</p>	<p>Dept of Children, Equality, Disability, Integration & Youth Kilkenny Carlow ETB Integration Grant Supports to Ukraine (migrant) Young People To implement youth service programme. 01/12/2023 €19,200 Once off €19,200</p> <p>€7,899 (€11,301) No</p>
<p>Grantor</p> <p>Government Department Grant Programme Purpose of the Grant</p> <p>Date received Total grant awarded Term Amount of the grant taken to income in the current financial statements Cash received in the financial year Grant amounts deferred/accrued Capital</p>	<p>Dept of Children, Equality, Disability, Integration & Youth Kilkenny Carlow ETB Capital Grant Scheme To replace two pool table in Desart Hall and Replace fire exit door to rear of Desart Hall</p> <p>Multiple €9,300 Once off €9,300</p> <p>€4,400 (€4,900) Yes</p>
<p>Grantor</p> <p>Government Department Grant Programme Purpose of the Grant</p> <p>Date received Total grant awarded Term Amount of the grant taken to income in the current financial statements Cash received in the financial year Grant amounts deferred Capital</p>	<p>Dept of Children, Equality, Disability, Integration & Youth Youth Work Ireland Member Youth Service Grant Programme implementation</p> <p>Multiple €60,566 Annual €60,566</p> <p>€60,566 €- No</p>

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

Grantor	Dept of Children, Equality, Disability, Integration & Youth
Government Department	TUSLA
Grant Programme	Section 59
Purpose of the Grant	Implement 2023 programme
Date received	Multiple
Total grant awarded	€53,330
Term	Annual
Amount of the grant taken to income in the current financial statements	€53,330
Cash received in the financial year	€53,330
Grant amounts deferred	€-
Capital	No
Grantor	Dept of Children, Equality, Disability, Integration & Youth
Government Department	TUSLA
Grant Programme	Children & Young People's Services Committee seed funding
Purpose of the Grant	To implement 2023 programme
Date received	15/12/2023
Total grant awarded	€3,000
Term	Once off
Amount of the grant taken to income in the current financial statements	€3,000
Cash received in the financial year	€3,000
Grant amounts deferred	€-
Capital	No
Grantor	Dept of Children, Equality, Disability, Integration & Youth
Government Department	TUSLA
Grant Programme	Children & Young People's Services Committee Healthy Ireland Funding
Purpose of the Grant	To implement 2023 programme
Date received	15/12/2023
Total grant awarded	€12,500
Term	Once off
Amount of the grant taken to income in the current financial statements	€-
Cash received in the financial year	€12,500
Grant amounts deferred	€12,500
Capital	No
Grantor	Dept of Children, Equality, Disability, Integration & Youth
Government Department	TUSLA
Grant Programme	Community & Voluntary Ukrainian Funding CKST
Purpose of the Grant	To implement 2023/2024 programme
Date received	17/11/2023
Total grant awarded	€56,910
Term	Once off
Amount of the grant taken to income in the current financial statements	€-
Cash received in the financial year	€56,910
Grant amounts deferred	€56,910
Capital	No

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

Grantor	Department of Health
Government Department	Health Service Executive South
Grant Programme	Section 39 Substance Misuse-Kilkenny Community Based Drug Initiative
Purpose of the Grant	Provide services for Families, individuals and communities affected by substance misuse.
Date received	Multiple
Total grant awarded	€102,193
Term	Annual
Amount of the grant taken to income in the current financial statements	€102,193
Cash received in the financial year	€102,193
Grant amounts deferred	€-
Capital	No
Grantor	Department of Health
Government Department	Health Service Executive South
Grant Programme	Section 39 Social Inclusion
Purpose of the Grant	To provide an Outreach worker for the Traveller Community
Date received	27/10/2023
Total grant awarded	€42,314
Term	Once off
Amount of the grant taken to income in the current financial statements	€26,680
Cash received in the financial year	€42,314
Grant amounts deferred	€15,634
Capital	No
Grantor	Department of Health
Government Department	Health Service Executive South
Grant Programme	Section 39 Social Inclusion
Purpose of the Grant	
Date received	27/10/2023
Total grant awarded	€30,500
Term	Once off
Amount of the grant taken to income in the current financial statements	€-
Cash received in the financial year	€30,500
Grant amounts deferred	€30,500
Capital	No
Grantor	Department of Health
Government Department	Health Service Executive South
Grant Programme	Housing First Initiative
Purpose of the Grant	To host nurses
Date received	
Total grant awarded	€173,225
Term	Once off
Amount of the grant taken to income in the current financial statements	€-
Cash received in the financial year	€173,225
Grant amounts deferred	€173,225
Capital	No

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

Grantor	Department of Health
Government Department	Health Service Executive South
Grant Programme	South East Regional Drug Task Force SE18
Purpose of the Grant	Delivery of SE18 Programme
Date received	Multiple
Total grant awarded	€7,275
Term	Annual
Amount of the grant taken to income in the current financial statements	€7,275
Cash received in the financial year	€7,275
Grant amounts deferred	€-
Capital	No
Grantor	Department of Health
Government Department	Health Service Executive South
Grant Programme	Peer to Peer Naloxone Programme
Purpose of the Grant	Naloxone Programme
Date received	08/12/2023
Total grant awarded	€3,880
Term	Once off
Amount of the grant taken to income in the current financial statements	€3,880
Cash received in the financial year	€3,880
Grant amounts deferred	€-
Capital	No
Grantor	Department of Justice & Equality
Government Department	Youth Work Ireland
Grant Programme	Compass Garda Youth Diversion Project
Purpose of the Grant	To help children & young people move away from behaving in a way that might get them into trouble with the law.
Date received	Multiple
Total grant awarded	€148,573
Term	Annual
Amount of the grant taken to income in the current financial statements	€148,573
Cash received in the financial year	€148,573
Grant amounts deferred	€-
Capital	No
Grantor	Department of Justice & Equality
Government Department	Youth Work Ireland
Grant Programme	Community Safety Grant
Purpose of the Grant	To Purchase a Fridge Freezer, professional cooker and stools
Date received	10/01/2023
Total grant awarded	€5,740
Term	Once off
Amount of the grant taken to income in the current financial statements	€5,740
Cash received in the financial year	€5,740
Grant amounts deferred	€-
Capital	No

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

Grantor	Department of Rural & Community Development
Government Department	POBAL
Grant Programme	Community Centres Investment Fund
Purpose of the Grant	To repair subsidence issue at the back of Desart Hall
Date received	13/04/2023
Total grant awarded	€64,006
Term	Once off
Amount of the grant taken to income in the current financial statements	€12,400
Cash received in the financial year	€38,404
Grant amounts deferred	€26,004
Capital	No
Grantor	Kilkenny Carlow ETB
Government Department	Kilkenny Carlow ETB
Grant Programme	Positive Health & Well Being Grant
Purpose of the Grant	To deliver art and outdoor education programme
Date received	17/11/2023
Total grant awarded	€12,000
Term	Once off
Amount of the grant taken to income in the current financial statements	€12,000
Cash received in the financial year	€12,000
Grant amounts deferred	€-
Capital	No
Grantor	Kilkenny County Council
Government Department	Kilkenny County Council
Grant Programme	Community & Cultural Grant Scheme
Purpose of the Grant	To support the delivery of youth work programme
Date received	24/11/2023
Total grant awarded	€8,000
Term	
Amount of the grant taken to income in the current financial statements	€8,000
Cash received in the financial year	€8,000
Grant amounts deferred	€-
Capital	No
Grantor	Kilkenny County Council
Government Department	Kilkenny County Council
Grant Programme	Cruinnin Na Nog
Purpose of the Grant	To prepare a creative piece to celebrate Cruinnin Na Nog in Callan
Date received	30/06/2023
Total grant awarded	€1,000
Term	Once off
Amount of the grant taken to income in the current financial statements	€1,000
Cash received in the financial year	€1,000
Grant amounts deferred	€-
Capital	No

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

Grantor	Kilkenny County Council
Government Department	Kilkenny County Council
Grant Programme	Period Poverty Grant
Purpose of the Grant	To purchase and supply products in all Ossory Youth spaces
Date received	Multiple
Total grant awarded	€1,407
Term	Once off
Amount of the grant taken to income in the current financial statements	€1,407
Cash received in the financial year	€1,407
Grant amounts deferred	€-
Capital	No

17. RESERVES

	2023	2022
	€	€
At the beginning of the year	302,405	306,614
Deficit for the financial year	(25,546)	(4,209)
At the end of the year	276,859	302,405

18. FUNDS

18.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2022	87,306	219,308	306,614
Movement during the financial year	(54,505)	50,296	(4,209)
At 31 December 2022	32,801	269,604	302,405
Movement during the financial year	(42,357)	16,811	(25,546)
At 31 December 2023	(9,556)	286,415	276,859

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023	Income	Expenditure	Transfers between funds	Balance 31 December 2023
	€	€	€	€	€
Restricted funds					
Restricted	269,604	956,157	939,346	-	286,415
Unrestricted funds					
Unrestricted General	32,801	140,793	183,150	-	(9,556)
Total funds	302,405	1,096,950	1,122,496	-	276,859

18.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Long-term deferred income	Total
	€	€	€	€	€	€
Restricted trust funds	-	16,201	(394,773)	-	(157,730)	(536,301)
Unrestricted general funds	423,912	469,914	(46,802)	(33,863)	-	813,161
	423,912	486,115	(441,575)	(33,863)	(157,730)	276,859

Ossory Youth CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

19. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

20. CAPITAL COMMITMENTS

The charity had no material capital commitments at the financial year-ended 31 December 2023.

21. CONTINGENT LIABILITIES

Capital grants

There is a contingent liability to repay capital grants amounting to €249,952 (2022 - €249,952) 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.

22. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Other changes	Closing balance
	€	€	€	€
Long-term borrowings	(45,181)	-	11,318	(33,863)
Short-term borrowings	(9,675)	10,318	(11,318)	(10,675)
Total liabilities from financing activities	<u>(54,856)</u>	<u>10,318</u>	<u>-</u>	<u>(44,538)</u>
Total Cash at bank and in hand (Note 11)				<u>465,657</u>
Total net debt				<u>421,119</u>

23. POST-BALANCE SHEET EVENTS

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

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 20 May 2024.

OSSORY YOUTH CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

Ossory Youth CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2023

	Schedule	2023 €	2022 €
Income			
- Donations		6,147	7,245
- Counselling		2,750	1,473
- Taize programme		13,275	14,665
- Use of facilities		44,760	35,678
- Administration fees		1,500	1,400
- Management charges		72,361	71,644
- Dept of children and youth affairs - Youth Service Grant		60,566	57,883
- Dept of children and youth affairs - Youth Information		55,732	53,588
- Dept of children and youth affairs - special project for youths - gateway project		170,697	164,132
- Dept of children and youth affairs - special project for youths - rural outreach project		222,952	204,517
- Dept of children and youth affairs - Hub Na Nog		-	2,000
- Health service executive		102,193	100,462
- Health service executive - SE18 - LDTR		7,275	7,275
- Health service executive - Traveller out reach programme		26,680	-
- Health service executive - other		15,880	-
- TUSLA		53,330	50,579
- TUSLA - seed funding		-	17,510
- TUSLA - other		3,000	-
- Garda diversion project		148,573	101,305
- Garda diversion project - non pay		-	41,672
- Kilkenny county council		10,407	12,720
- Kilkenny county council - healthy Ireland		-	16,612
- Diocese - contribution		15,000	15,000
- Kilkenny and Carlow education and training board - positive health grant		-	15,334
- Kilkenny and Carlow education and training board - Covid grant		-	11,000
- Kilkenny and Carlow education and training board - Youth workers health & wellbeing grant		12,000	1,740
- Kilkenny and Carlow education and training board - Ukrainian grant		19,200	-
- Kilkenny and Carlow education and training board		4,900	5,940
- National Youth Council of Ireland funding		-	2,108
- POBAL - Community Centre Investment Fund		12,400	-
- Youth Work Ireland - community safety grant		5,740	-
		<u>1,087,318</u>	<u>1,013,482</u>
Charitable activities and other expenses	1	<u>(1,122,496)</u>	<u>(1,029,675)</u>
		<u>(35,178)</u>	<u>(16,193)</u>
Miscellaneous income	2	<u>9,632</u>	<u>11,984</u>
Net deficit		<u><u>(25,546)</u></u>	<u><u>(4,209)</u></u>

Ossory Youth CLG**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES**

for the financial year ended 31 December 2023

	2023	2022
	€	€
Expenses		
Wages and salaries	676,275	618,433
Staff defined contribution pension costs	23,317	21,768
Staff training	10,864	4,716
Management charge	72,361	72,719
Board meetings	1,486	359
Rent payable	36,385	35,676
Insurance	19,932	17,764
Light and heat	12,680	13,133
Programme costs	103,382	121,283
SE 18 funding	7,275	7,275
Repairs and maintenance	24,368	5,916
Contracts	28,327	31,487
Printing, postage and stationery	4,612	4,247
Telephone	7,273	7,304
Computer costs	18,765	15,009
Travelling and entertainment	24,173	15,936
Legal and professional	7,201	2,525
Auditor's/Independent Examiner's remuneration	7,508	4,797
Bank charges	4,463	571
General expenses	7,182	3,046
Affiliation fees	4,381	2,777
Depreciation	17,897	18,390
	<u>1,120,107</u>	<u>1,025,131</u>
Finance		
Bank interest paid	<u>2,389</u>	<u>4,544</u>
Total Overheads	<u><u>1,122,496</u></u>	<u><u>1,029,675</u></u>

Ossory Youth CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2023

	2023 €	2022 €
Miscellaneous Income		
Amortisation of capital grants received	<u>9,632</u>	<u>11,984</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 2023

	2023 €	2022 €
Income:		
Use of facilities	44,760	35,678
Donations	6,147	7,245
Counselling	2,750	1,473
Administration fees	1,500	1,400
Youth Work Ireland	5,740	112
Health service executive - SE18 - LDTR	7,275	7,275
Health service executive – other	15,880	-
TUSLA – seed funding	-	17,510
TUSLA - other	3,000	-
Kilkenny county council	10,407	12,720
Kilkenny county council – healthy Ireland project	-	16,612
Diocese - contribution	15,000	15,000
Dept of Children and Youth Affairs – Hub Na Nog	-	2,000
Kilkenny LEADER partnership funding	-	-
Management charges	72,361	71,644
Dept of Children and Youth Affairs - LGBTI	-	-
Taize programme	13,275	14,665
Children and young people services committee	-	15,334
Kilkenny Carlow ETB – positive health grant	-	11,000
Kilkenny Carlow ETB – Youth workers health & wellbeing grant	12,000	1,740
Kilkenny Carlow ETB	4,900	5,940
National Youth Council of Ireland funding	-	2,108
POBAL – Community Centre Investment Fund	12,400	-
Total Income	227,395	239,456
Expenditure:		
Wages and salaries	112,131	118,088
Wages and salaries - programme	2,171	16,024
Staff defined contribution pension costs	6,274	5,654
Staff training	6,470	2,829
Management charge	-	1,433
Board meetings	1,423	359
Rent payable	-	609
Insurance	8,953	8,709
Light & Heat	-	246
Repairs and maintenance	19,414	2,409
Contracts	2,608	7,278
Printing, postage and stationery	361	132
Telephone	526	374
Computer costs	3,190	348
Travelling	1,996	944
Legal and professional	4,779	(120)
Audit	2,680	96
Bank charges	56	181
General expenses	7,182	2,941
Affiliation fees	2,125	551
Depreciation	17,897	18,390

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 2023

	2023	2022
	€	€
Expenditure (Continued):		
Programme costs	59,143	-
SE 18 funding	7,275	7,275
	<u> </u>	<u> </u>
Total Expenditure	(266,654)	(249,676)
Amortisation of government grants	9,632	11,984
Bank interest paid	(2,389)	(4,544)
	<u> </u>	<u> </u>
Surplus / (Deficit)	(32,016)	(2,780)
	<u> </u>	<u> </u>

Ossory Youth CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT – YOUTH SERVICE GRANT

for the financial year ended 31 December 2023

	2023 €	2022 €
Income:		
Dept of Children, Equality, Disability, Integration & Youth - Youth service grant	60,566	57,771
Total Income	<u>60,566</u>	<u>57,771</u>
Expenditure:		
Wages and salaries	41,280	35,762
Staff defined contribution pension costs	5,713	5,713
Staff training	81	-
Management charge	3,582	3,583
Board Meetings	63	
Rent payable	2,136	2,134
Insurance	497	426
Light and heat	883	861
Programme costs	1,696	5,439
Repairs and maintenance	26	10
Contracts	1,751	1,602
Printing, postage and stationery	250	219
Telephone	340	362
Computer costs	769	722
Travelling	648	507
Legal and professional	108	88
Audit	240	240
Bank charges	218	16
General expenses		
Affiliation fees	85	85
Total Expenditure	<u>(60,366)</u>	<u>(57,769)</u>
Surplus / (Deficit)	<u>200</u>	<u>2</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 2023

	2023 €	2022 €
Income:		
Dept of Children, Equality, Disability, Integration & Youth - Youth information	55,732	53,588
Total Income	<u>55,732</u>	<u>53,588</u>
Expenditure:		
Wages and salaries	38,315	37,042
Wages and salaries - programme	30	
Staff defined contribution pension costs	859	834
Staff training	358	-
Management charge	5,015	5,015
Rent payable	2,516	2,744
Insurance	761	597
Light and heat	1,066	1,107
Programme costs	517	728
Repairs and maintenance	426	14
Contracts	2,065	1,995
Printing, postage and stationery	294	321
Telephone	512	484
Computer costs	1,082	1,960
Travelling	1,325	971
Legal and professional	120	140
Audit	367	336
Bank charges	306	23
General expenses	-	105
Affiliation fees	445	442
Total Expenditure	<u>(56,379)</u>	<u>(54,848)</u>
Surplus / (Deficit)	<u>(647)</u>	<u>(1,270)</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 2023

	2023 €	2022 €
Income:		
Dept of Children, Equality, Disability, Integration & Youth – TUSLA – Section 59	53,330	50,579
Total Income	<u>53,330</u>	<u>50,579</u>
Expenditure:		
Wages and salaries	29,229	26,693
Staff defined contribution pension costs	703	612
Staff Training	1,959	-
Management charge	3,761	4,062
Rent payable	1,828	2,134
Insurance	589	507
Light and heat	758	861
Programme costs	8,143	11,761
Repairs and maintenance	761	10
Contracts	1,499	1,549
Printing, postage and stationery	223	217
Telephone	359	362
Computer costs	818	698
Travelling	2,046	666
Legal and professional	113	100
Audit	240	240
Bank charges	203	17
Affiliation fees	102	85
Total Expenditure	<u>(53,334)</u>	<u>(50,574)</u>
Surplus / (Deficit)	<u>(4)</u>	<u>5</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 2023

	2023 €	2022 €
Income:		
Health service executive – Section 39	102,193	100,462
Total Income	102,193	100,462
Expenditure:		
Wages and salaries	66,455	60,659
Staff defined contribution pension costs	1,609	1,385
Staff training	(15)	-
Management charge	8,776	10,030
Rent payable	4,649	5,488
Insurance	1,354	1,194
Light and heat	1,949	2,215
Programme costs	176	24
Repairs and maintenance	1,289	28
Contracts	3,829	3,990
Printing, postage and stationery	529	601
Telephone	793	992
Computer costs	1,941	1,955
Travelling	2,555	1,696
Legal and professional	264	280
Audit	576	672
Bank charges	566	78
Affiliation fees	221	238
Total Expenditure	(97,516)	(91,525)
Surplus / (Deficit)	4,677	8,937

Ossory Youth CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT – GATEWAY PROJECT (UBU)

for the financial year ended 31 December 2023

	2023 €	2022 €
Income:		
Dept of Children, Equality, Disability, Integration & Youth - UBU - gateway project	170,697	164,132
Total Income	<u>170,697</u>	<u>164,132</u>
Expenditure:		
Wages and salaries	108,567	99,652
Wages and salaries - programme	4,079	-
Staff defined contribution pension costs	2,408	2,246
Staff training	193	570
Management charge	15,224	15,760
Rent payable	7,776	8,842
Insurance	2,218	1,989
Light and heat	3,268	3,568
Programme costs	12,945	19,805
Repairs and maintenance	161	45
Contracts	6,390	6,425
Printing, postage and stationery	907	947
Telephone	1,473	1,959
Computer costs	3,287	3,072
Travelling	1,245	877
Legal and professional	459	439
Audit	1,007	1,055
Bank Charges	944	72
General expenses	-	-
Affiliation fees	374	374
Total Expenditure	<u>(172,925)</u>	<u>(167,697)</u>
Surplus / (Deficit)	<u>(2,228)</u>	<u>(3,565)</u>

Ossory Youth CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT – RURAL OUTREACH (UBU)

for the financial year ended 31 December 2023

	2023 €	2021 €
Income:		
Dept of Children, Equality, Disability, Integration & Youth - UBU - rural outreach project:		
- 2023 funding	220,338	204,517
- 2022 funding – received in 2023	2,614	-
Total Income	222,952	204,517
Expenditure:		
Wages and salaries	141,707	124,727
Wages and salaries - programme	11,449	-
Staff defined contribution pension costs	3,020	2,877
Staff training	282	670
Management charge	20,956	19,940
Rent payable	9,933	6,713
Insurance	3,154	2,646
Light and heat	1,753	1,445
Programme costs	8,113	23,789
Repairs and maintenance	1,415	3,364
Contracts	3,929	3,548
Printing, postage and stationery	1,233	1,033
Telephone	1,970	1,491
Computer costs	4,523	3,770
Traveling	9,167	8,034
Legal and professional	632	1,239
Audit	1,391	1,295
Bank charges	1,283	88
General expenses	-	-
Affiliation fees	510	459
Total Expenditure	(226,420)	(207,128)
Surplus / (Deficit)	(3,468)	(2,611)

Ossory Youth CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT – GARDA DIVERSION PROJECT

for the financial year ended 31 December 2023

	2023 €	2022 €
Income:		
Dept of Justice & Equality & European Social Fund & ESFF Dormant Account:		
Garda diversion project	148,573	101,305
Garda diversion project - non pay	-	41,672
	<hr/>	<hr/>
Total Income	148,573	142,977
Expenditure:		
Wages and salaries	93,044	99,606
Staff defined contribution pension costs	2,300	2,447
Staff training	1,404	647
Management charge	12,181	12,896
Rent payable	6,404	7,012
Insurance	2,007	1,696
Light and heat	2,651	2,830
Programme costs	3,046	4,990
Repairs and maintenance	855	37
Contracts	5,267	5,100
Printing, postage and stationery	698	777
Telephone	1,099	1,280
Computer costs	2,702	2,484
Travelling	4,205	2,241
Legal and professional	657	359
Audit	815	863
Bank charges	777	96
Affiliation fees	519	543
	<hr/>	<hr/>
Total Expenditure	(140,631)	(145,904)
Surplus / (Deficit)	7,942	(2,927)
	<hr/> <hr/>	<hr/> <hr/>

Ossory Youth CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT – TRAVELLER OUTREACH PROJECT

for the financial year ended 31 December 2023

	2023 €	2022 €
Income:		
Health service executive – Section 39 Traveller Outreach	26,680	-
Total Income	26,680	-
Expenditure:		
Wages and salaries	17,517	-
Staff defined contribution pension costs	431	-
Staff training	132	-
Management charge	2,866	-
Rent payable	1,143	-
Insurance	399	-
Light and heat	352	-
Programme costs	817	-
Repairs and maintenance	21	-
Contracts	989	-
Printing, postage and stationery	117	-
Telephone	201	-
Computer costs	453	-
Travelling	871	-
Legal and professional	69	-
Audit	192	-
Bank charges	110	-
Affiliation fees	-	-
Total Expenditure	(26,680)	-
Surplus / (Deficit)	-	-

Ossory Youth CLG

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

INCOME AND EXPENDITURE ACCOUNT – INTEGRATION GRANT SUPPORT

for the financial year ended 31 December 2023

	2023 €	2022 €
Income:		
Dept of Children, Equality, Disability, Integration & Youth – Integration grant supports to Ukraine young people	19,200	-
	<hr/>	<hr/>
Total Income	19,200	-
Expenditure:		
Wages and salaries	8,549	-
Wages and salaries - programme	1,751	-
Programme costs	8,786	-
Travelling	115	-
	<hr/>	<hr/>
Total Expenditure	(19,201)	-
Surplus / (Deficit)	(1)	-
	<hr/> <hr/>	<hr/> <hr/>

Accounts 2023 - signed

Final Audit Report

2024-06-24

Created:	2024-06-24
By:	Mairead McDonald (mmcdonald@onf.ie)
Status:	Signed
Transaction ID:	CBJCHBCAABAAU6zYHiYAj8qm6ejEj8LVofcdeyFyiHK0

"Accounts 2023 - signed" History

-  Document created by Mairead McDonald (mmcdonald@onf.ie)
2024-06-24 - 3:21:11 PM GMT
-  Document emailed to Declan Murphy (dmurphy@onf.ie) for signature
2024-06-24 - 3:21:37 PM GMT
-  Email viewed by Declan Murphy (dmurphy@onf.ie)
2024-06-24 - 3:32:23 PM GMT
-  Document e-signed by Declan Murphy (dmurphy@onf.ie)
Signature Date: 2024-06-24 - 3:32:32 PM GMT - Time Source: server
-  Agreement completed.
2024-06-24 - 3:32:32 PM GMT