

Registered number: 106860

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

**DIRECTOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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COMPANY INFORMATION

Directors	Niall Jennings Mary Gallagher-Cooke Vivienne Kelly Rhona O'Donnell Shane O'Reilly (appointed 18/12/2023)
Company Secretary	Rhona O'Donnell
Registered number	106860
Registered office	9 Burgh Quay, Dublin 2.
Trading address	9 Burgh Quay, Dublin 2.
Independent auditors	Hayden Brown Chartered Accountants And Statutory Audit Firm. Grafton Buildings, 34 Grafton Street, Dublin 2.
Bankers	Bank of Ireland College Green Dublin 2. Allied Irish Banks, Upper O'Connell Street, Dublin 1.
Solicitors	Sherlock Law Solicitors, Unit 5F, Nutmeg Office Park, Rathfarnham, Dublin 14.

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

The directors present their report and the audited financial statements for the year ended 31 December 2023.

Principal activities

The principal activity of the company is to protect the environment and empower young people by promoting their personal development through practical environmental conservation, education, and training activities.

Results

The surplus for the year amounted to a surplus of €49,197 (2022 – surplus €48,826).

Surpluses are retained for the future promotion of personal development of young people through practical environmental conservation education and training activities.

The full results including the statement of comprehensive income, statement of financial position, cashflow statement and notes are set out in the following pages.

Directors

ECO-UNESCO is governed by a Board of Directors or National Council. In accordance with the Constitution, at each Annual General Meeting all members of the National Council shall retire from office and are eligible for re-election. All Board members work in a voluntary capacity and do not receive any remuneration.

Directors and their interests

The organisation was incorporated for charitable purposes, is limited by guarantee, and does not have a share capital. Every member is liable for the debts and liabilities of the organisation in the event of the winding up of such amount as may be required but may not exceed €1.27.

Board subcommittees.

The Board is supported by the Audit Risk and Finance Committee and the Education and Training Committee which deals with specific aspects of the company's business.

Political contributions

The company made no political donations during the year, as defined by the Electoral Act 1997.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Review of activity

During 2023 ECO-UNESCO continued to run its range of youth development and environmental education programmes aimed at protecting the environment and empowering young people. These included direct youth programmes, Awards schemes, and training.

ECO-UNESCO continued to receive core support for its activities from the Department of Children, Equality, Disability, Integration and Youth under the Youth Service Grant Scheme, Irish Aid under the Development Education Grants Scheme, the Department of the Environment, Climate and Communications, the Irish Environmental Network (IEN) and POBAL through the Scheme to Support National Organisations (SSNO).

In 2023 ECO-UNESCO worked with over 12,000 participants through our youth, education, and training programmes.

Youth Programmes – Young People aged 10-18

During 2023 ECO-UNESCO delivered a range of programmes aimed at working directly with young people aged 10-18.

These included:

The **Youth for Sustainable Development (YSD)** programme provided young people with the opportunity to engage in quality global citizenship education and education for sustainable development (ESD) activities, empowering them to act as youth leaders and peer educators. In 2023, we worked with over 230 people through the structured peer education programme, YSD Clubs, local environmental action project work, ECO-Days, Youth Action network, trainings, events, workshops and International Days including World Water Day, Earth Day and the Earth Gala impacting their peers and communities. We continued to deliver the programme in locations including Dublin, Drogheda and Maynooth and Galway in collaboration with local youth services and provided training to volunteers and youth leaders and we delivered the programme nationwide through our online YSD programme. We continued our Global Conversations initiative.

ECO-UNESCO International Youth programme— In 2023 ECO-UNESCO ran year 3 of the Youth Action for Nature and Well-being programme, a 3-year Erasmus+ funded strategic partnership initiative with 5 organisations across Europe including Spain, Latvia, Slovakia and Scotland. We ran 3 International Youth Events with over 100 participants. We finalised the programme outputs which included the development of a case study, a Toolkit, an Evaluation Tool and an e-learning course and we held a dissemination event with over 60 participants.

The ECO-Choices Health and Well-Being programme engaged over 100 young people in Dublin City during 2023 through a range of initiatives. This programme uses environmental education methodologies to promote healthier lifestyles among young people and included weekly meetings, 1 to 1 sessions, QQI Community Participation training, a series of ECO-Days, residential trips and a range of field trips. ECO-UNESCO continued its collaborations with Ronanstown Youth Service running a weekly environmentally focused programme. ECO-UNESCO continued to roll out the UBU funding scheme for this programme from the Department of Children, Equality, Disability, Integration and Youth. During the year it received additional support from the Toy Show Appeal which supported a number of ECO-Days and outdoor activities and events.

In 2023 we continued to deliver a range of workshops and Camps. This included our Learning2Change programme, ad-hoc workshops, Summer Camps and an ECO-Week. Supported by World Wise Global Schools, the Learning2Change programme included the delivery of in-school workshops, student council trainings and teacher trainings for teachers and young people. Learning2Change was supported by Irish Aid through the World Wise Global Schools programme. Other workshops included: Understanding the SDG's and Marine Life and reached over 1,666 participants. In 2023 we ran an ECO-Week; an online week of activities around the Young Environmentalist Awards categories and Science Week, with over 3,000 registrations.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Youth Climate Justice Project: In 2023, we led a consortium project of 4 youth organisations for the third year of the Youth Climate Justice Challenge, including No Name Clubs, the Young Irish Filmmakers and

Feactas. This was the fourth year of the programme which was awarded funding by the Department of Children, Equality, Disability, Integration and Youth under their Youth Climate Justice Fund. The programme ran successfully and engaged over 232 participants through a range of capacity-building workshops, trainings (youth and youth worker), events, action projects and the Earth Gala event. In addition, a national survey of young people's opinions on Climate Justice was run, with over 1,100 respondents. 37,671 people reached through ECO-UNESCO social media channels (Instagram, Facebook, LinkedIn, Twitter).

Youth Events – In September 2023, we hosted the Futures Generations Tent at the IMMA run Earth Rising Festival. At Earth Rising we ran a series of events and workshops. This included the Youth Summit which provided an opportunity for young people to liaise with policy makers and voice their opinions on Climate Change and Climate Action. We also hosted a film screening for Culture Night. Through Earth Rising we engaged over 500 people.

Awards Programmes – Young people aged 10-18

ECO-UNESCO continued to recognise and reward the work of young people in environmental protection and conservation through our Awards schemes. These included:

Young Environmentalist Awards (YEA) - In 2023 ECO-UNESCO received 279 registered project submissions from groups of young people across Ireland with 198 coming from Senior groups aged 15 to 18, 63 from Junior groups aged 12 to 14 and 18 from Super Junior groups aged 10 to 12. 126 projects reached the ECO-Dens (submissions were from 28 counties) with 40+ judges present at ECO-Dens. This programme has a high impact from an environmental and a youth development perspective with Local Action Projects undertaken in a range of areas. Biodiversity (20.1%), Waste (17.6%), Food (10.4%), ECO Art & Design (10.4%) and Climate Change (8.2%) were the categories of most interest to young people in 2023, receiving the highest percentage of project entries.

The YEA projects strongly impacted over 45,575 people, indirectly reached over +250,642 through website, social media and newsletters and 1.3 million were reached through a range of media channels including TV News Coverage, Radio Stations and newspapers.

We ran a YEA 6 Steps to Success trainings support, and advice service and workshops and trainings were delivered across Ireland.

We hosted our annual Young Environmentalist Awards Ceremony in the Convention Centre Dublin with over 1,000 young people attending.

ECO-UNESCO continued to secure funding from the Department of the Environment, Climate and Communications, the Environmental Protection Agency and private sponsorship. Funding was also provided by Local Authorities.

Training and Upskilling programmes – Capacity Building

During 2023 ECO-UNESCO delivered a range of training programmes aimed at upskilling young people and educators. These included accredited and non-accredited trainings.

During the year, ECO-UNESCO successfully completed reengagement with QQI (Quality and Qualifications Ireland), which included a review of Quality Assurance policies and practices in the organisation.

In 2023 ECO-UNESCO delivered its training programmes to over 288 participants through:

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

- its Green Youth Employability programme, with support from ReThink Ireland through its Urban Uplift Fund, working with 19 individuals. The programme focuses on improving participant's employability skills, knowledge of Green jobs and confidence.

- its youth leader and educator training – delivered to educators from the USA, and welcomed visitors from Korea, Germany, France. We engaged with 43 youth workers & 115 young people studying either the Professional Master of Education or Applied Social Studies in the University of Galway and Maynooth University, in-person, and online to give them practical ideas for how to incorporate education for sustainable development into their work. We also delivered GCE training to 26 international young people who visited our ECO-UNESCO offices.

- its accredited training delivering Community Participation and Peer Education to over 64 young people

Additionally, support materials were developed and provided, including the Youth Action for Nature and Well-being Toolkit, the pedagogical framework, an evaluation tool as well as Climate Justice materials.

Digital Development

Our Digital Development continued in 2023 with our Youth Action for Nature and Wellbeing Toolkit was developed and available online.

We delivered trainings and workshops through the ECO-Academy, our online e-learning platform with a YEA 6 Steps to Success framework course, and a YSD introduction course available. In addition, the online TY Course on Sustainable Development was piloted and refined.

A range of workshops were also available for online delivery with live and pre-recorded workshops available.

Collaborations

In 2023 we led a consortium with 4 partner organisations from the Youth Sector under the Youth Climate Justice programme.

We collaborated with 5 partner organisations across Europe for our Erasmus+ Strategic Partnership

We collaborated with local and regional youth services in the delivery of our programmes including Boomerang Café in Drogheda, Ronanstown Youth Service in Dublin, among others.

We continued our Strategic collaboration with the EPA.

We continued our collaboration with the NYCI and Involve for shared resources for website and communications.

We became involved in the Shared Services of the NYCI and attended a range of capacity building sessions with partners in the youth sector.

We continued our collaboration with the Intergenerational Justice conference and through this reached at least 300 people in communities and schools across Ireland.

Our work continued to promote the ideals of UNESCO.

Regional work

ECO-UNESCO continued to run its programme across Ireland through our YSD clubs, our YEA project groups, workshops and trainings.

The Youth Action for Nature and Well-being strategic partnership expanded our reach to countries in Europe.

We continued to liaise with UNESCO attending various attending UNESCO's workshops throughout the year.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Promoting Innovation

We continued our Strategic partnership with a focus on transformational learning (a core aspect of the ESDfor2030 framework) and carried out our third National Youth survey on Climate Change & Climate Justice carried out with over 1,100 young people.

Advocacy and Representation

ECO-UNESCO continued to advocate for youth engagement in environmental issues and the importance of education as a tool for achieving sustainability.

During 2023 ECO-UNESCO remained active in the Department of Education and Skills Advisory Group for on Education for Sustainable Development; in Coalition 2030 a coalition of civil society organizations promoting the SDG's; the National Youth Council of Ireland and the Irish Development Education Association.

We made submissions to the National Council for Curriculum and Assessment on the Climate Action and Sustainable Development senior cycle subject and on the Transition Year programme.

During the year we had ECO-UNESCO youth representatives on the National Youth Climate Assembly.

In December 2023 we attended UNFCCC COP28 in Dubai. This international meeting provided an important opportunity to amplify young people's voices. There was a delegation of 5 people from ECO-UNESCO including 2 young people. The delegation arrived on the on the day of Youth, Children, Education and Skills and participated in a number of events including an event with UNESCO. We met with other members of the Irish delegation and with Tánaiste Micheal Martin, Minister Eamon Ryan, Minister Charlie McConalogue and Chair of the Elders and Former President of Ireland Mary Robinson.

We continued strong relationships with funders including Irish Aid through Year 2 of our multi annual funding for the YSD programme; CDYSB through UBU; DCEDIY through ongoing support through the YSGS and additional support through Capital grant and Youth Climate Justice funding.

We secured funds for YEA from DECC in 2023 and funds from Dept of Education and Skills. We continued our strategic collaboration with EPA. We continued to develop relations with the Community Foundation for Ireland and secured funds from a range of funding opportunities including the Toy Show appeal. We secured funds through the Rethink Urban Uplift Fund.

During 2023, we continued to work towards our Strategic Plan and continued work on the development of a new Strategic Plan.

Principal risks and uncertainties

The directors have responsibility for and are aware of the risks associated with the operational activities of the company. They are confident that adequate systems of control provide reasonable assurance against such risks. The internal control systems aim to ensure compliance with laws and policies, ensure efficient and effective use of the company's resources, safeguard the company's assets, and maintain the integrity of the financial information produced.

Financial information is subject to detailed and regular review at director level allowing for continuous monitoring of the company's operations and financial status. The directors continuously monitor and plan for the financial sustainability of the Organisation in an ever-changing external environment.

In addition to the application of internal procedures, the company is subject to statutory external audit, with rigorous reporting to external funders. The company has developed procedures and practices throughout the organisation to ensure compliance with funders rules and regulations. The company will continue to improve these systems to ensure it maintains the highest standard of transparency and accountability.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 9 Burgh Quay, Dublin 2.

Going concern

Based on the available cash reserves at the year-end together with committed funding for 2024, the directors consider that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Post balance sheet events

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

Auditors

The auditors, Hayden Brown, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on 30th July 2024.

signed on its behalf.



Niall Jennings
Director



Vivienne Kelly
Director

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities, and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

On behalf of the board



Niall Jennings
Director
30th July 2024



Vivienne Kelly
Director
30th July 2024

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ENVIRONMENTAL ORGANISATION
FOR YOUTH – UNESCO CLUBS CLG**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Irish Environmental Conservation Organisation for Youth - UNESCO Clubs CLG (the 'company') for the YEAR ENDED 31 DECEMBER 2023, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, Statement of Changes in Members Funds, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its surplus for the year then ended.
- have been properly prepared in accordance with Financial Reporting Standard 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 in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

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

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' report and financial statements, other than the financial statements and our Auditors' 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.

In connection with our audit of the financial statements, 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 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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ENVIRONMENTAL ORGANISATION FOR YOUTH – UNESCO CLUBS CLG (CONTINUED)

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.

Opinion 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' Report is consistent with the financial statements; and
- The Directors' Report has been prepared in accordance with applicable legal requirements.
- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- The accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' 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 made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement on page 8, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditors' Report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ENVIRONMENTAL ORGANISATION
FOR YOUTH – UNESCO CLUBS CLG (CONTINUED)

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

This report is made solely to the company's members in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members for our audit work, for this report, or for the opinions we have formed.



Stephen Brown

for and on behalf of

Hayden Brown

Chartered Accountants & Statutory Audit Firm Statutory Audit Firm
Grafton Buildings,
34 Grafton Street,
Dublin 2.

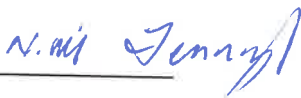
Date: 30th July 2024

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023

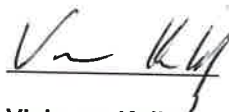
	Note	2023 €	2022 €
Turnover	4	1,236,544	987,699
Gross Profit		<u>1,236,544</u>	<u>987,699</u>
Programme and services costs		(844,795)	(703,924)
Administrative expenses		(342,552)	(234,949)
Operating surplus/(deficit)		<u>49,197</u>	<u>48,826</u>
Surplus/(deficit) for the financial year		<u>49,197</u>	<u>48,826</u>
Other comprehensive income			
Total comprehensive income for the financial year		<u>49,197</u>	<u>48,826</u>

There were no recognised gains and losses for 2023 or 2022 other than those included in the statement of comprehensive income.

Signed on half of the board on



Niall Jennings
Director



Vivienne Kelly
Director

Date: 30th July 2024

The notes on pages 16 to 27 form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Note	2023 €	2022 €
Fixed assets			
Tangible assets	7	627,446	652,850
		<u>627,446</u>	<u>652,850</u>
Current Assets			
Debtors: amounts falling due within one year	8	99,838	17,279
Cash at bank and in hand	9	<u>1,194,544</u>	<u>1,228,742</u>
		1,294,382	1,246,021
Creditors: amounts falling due within one year	10	<u>(627,977)</u>	<u>(613,769)</u>
Net current assets		<u>666,405</u>	<u>632,252</u>
Total assets less current liabilities		1,293,851	1,285,102
Creditors: amounts falling due after more than one year	11	<u>(38,201)</u>	<u>(78,649)</u>
Net assets		<u>1,255,650</u>	<u>1,206,453</u>
Capital and reserves			
Other reserves		341,500	341,500
Profit and loss account		<u>914,150</u>	<u>864,953</u>
Members' Funds		<u>1,255,650</u>	<u>1,206,453</u>

The financial statements were approved and authorised for issue by the board:



Niall Jennings
Director



Vivienne Kelly
Director

Date: 30th July 2024

The notes on pages 16 to 27 form part of these financial statements

STATEMENT OF CHANGES IN MEMBERS FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Designated Funds €	Unrestricted Funds €	Members' Funds €
At 1 January 2023	341,500	864,953	1,206,453
Comprehensive income for the year			
Surplus for the year	-	49,197	49,197
At 31 December 2023	341,500	914,150	1,255,650

STATEMENT OF CHANGES IN MEMBERS FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Designated Funds €	Unrestricted Funds €	Members' Funds €
At 1 January 2022	341,500	816,127	1,157,627
Comprehensive income for the year			
Surplus for the year	-	48,826	48,826
At 31 December 2022	341,500	864,953	1,206,453

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 €	2022 €
Cash flows from operating activities		
Surplus/(deficit) for the financial year	49,197	48,826
Adjustments for:		
Depreciation of tangible assets	25,404	29,819
(Increase)/decrease in debtors	(82,559)	20,182
Increase/(decrease) in creditors	14,208	156,177
Net cash generated from operating activities	<u>6,250</u>	<u>255,004</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>0</u>	<u>0</u>
Net Cash generated from investing activities	<u>0</u>	<u>0</u>
Cash flows from financing activities		
Repayment of loans	(40,448)	(42,661)
Net cash used in financing activities	<u>(40,448)</u>	<u>(42,661)</u>
Net increase in cash and cash equivalents	(34,198)	212,343
Cash and cash equivalents at beginning of year	1,228,742	1,016,399
Cash and cash equivalents at the end of the year	<u>1,194,544</u>	<u>1,228,742</u>
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	1,194,544	1,228,742
Bank overdrafts	0	0
	<u>1,194,544</u>	<u>1,228,742</u>

The notes on pages 16 to 27 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

The Irish Environmental Conservation Organisation for Youth - UNESCO Clubs CLG is a private company limited by guarantee incorporated in the Republic of Ireland. The registered office and its principal place of business is 9 Burgh Quay Dublin 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

2.2 Income recognition

Represents the total value, excluding value added tax, of funding contributions received or receivable during the year. Monetary donations from individuals or corporates are recognised in the period in which the charity is entitled to the income, when receipt is probable, and when the amount can be measured with sufficient reliability.

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2%	Straight line basis
Motor vehicles	-	13%	Reducing balance basis
Fixtures and fittings	-	25%	Reducing balance basis
Computer equipment	-	33%	Reducing balance basis

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

2. Accounting policies (continued)

2.4 Taxation

As the company is not registered for Value Added Tax, expenditure, assets, liabilities are stated inclusive of this irrecoverable taxation where applicable.

No provision for Corporation Tax is made in the financial statements, as the company is exempt from Corporation Tax on its surplus and chargeable gains.

2.5 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2.7 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset, and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023(CONTINUED)

2. Accounting policies (continued)

2.9 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grant Income deferred refers to grants received in one financial year for work across financial years to be recognized after year of grant.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

2.10 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

2.11 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.12 Designated reserves

Designated reserves are maintained at a level which ensures that the organisation's core activity could continue during a period of unforeseen difficulty. Designated reserves for this purpose are calculated as estimated running costs of the organisation for a period of six months. The reserves are maintained for organisational development, a key part of which includes a building maintenance and development fund for the organisation. The amount of reserves required for this purpose are reviewed on an annual basis by the Board of Directors.

2.13 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

2.14 Provisions for liabilities

Provisions are made where an event has taken place that gives the company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the obligation.

Provisions are charged as an expense to the Statement of Comprehensive Income in the year that the company becomes aware of the obligation and are measured at the best estimate at the reporting date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to provision carried in the reporting date.

2.15 Critical judgements and estimates

The preparation of the financial statements requires management to make judgements estimates and the assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER (CONTINUED)

3. **Going concern**

The organisation has cash reserves of €1,194,544 at 31st December 2023. The directors have considered the resources available and have also considered the availability of future funding and the support of its funders. The directors are in a position to manage the activities of the organisation such that existing funds available to the company together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statement.

On that basis, the directors do not consider that a materiality uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

4. **Income**

	2023	2022
	€	€
Grant Income	1,184,000	931,125
Rent Received	30,837	30,837
Other Income	21,707	25,737
	<u>1,236,544</u>	<u>987,699</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER (CONTINUED)

5. Employees

	2023	2022
	€	€
Wages and salaries	577,192	456,400
Social insurance costs	62,441	49,645
Other retirement benefit costs	5,347	6,518
	<u>644,980</u>	<u>512,563</u>

The average monthly number of employees, excluding the directors, during the year was as follows:

2023	2022
No.	No.
16	14

6. Key management compensation

	2023	2022
	€	€
Salaries and other short-term employee benefits	83,326	86,379
Pension	4,166	4,319
	<u>87,492</u>	<u>90,698</u>

Salary Range

The number of employees whose emoluments for the year (including salaries, taxable benefits in kind but excluding employer pensions costs) fall within the following bands are as follows:

	2023	2022
	€	€
€60,000 - €70,000	-	-
€70,000 - €80,000	-	-
€80,000 - €90,000	1	1
€90,000 - €100,000+	-	-
	<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER (CONTINUED)

7. Tangible fixed assets

	Freehold Property €	Motor Vehicles €	Fixtures and Fittings €	Computer Equipment €	Total €
Cost					
At 1 January 2023	730,002	17,000	115,615	110,527	973,144
Additions	-	-	-	-	-
At 31 December 2023	<u>730,002</u>	<u>17,000</u>	<u>115,605</u>	<u>110,527</u>	<u>973,144</u>
Depreciation					
At 1 January 2023	116,809	12,767	97,643	93,075	320,294
Charge for the year on owned assets	14,600	552	4,492	5,760	25,404
At 31 December 2023	<u>131,409</u>	<u>13,319</u>	<u>102,135</u>	<u>98,835</u>	<u>345,698</u>
Net book Value					
At 31 December 2023	<u>598,593</u>	<u>3,681</u>	<u>13,480</u>	<u>11,692</u>	<u>627,446</u>
At 31 December 2022	<u>613,193</u>	<u>4,233</u>	<u>17,972</u>	<u>17,452</u>	<u>652,850</u>

8. Debtors

	2023 €	2022 €
Trade debtors	91,968	12,983
Other debtors	-	-
Prepayments	7,870	4,296
	<u>99,838</u>	<u>17,279</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

9. Cash and cash equivalents

	2023	2022
	€	€
Cash at bank and in hand	1,194,544	1,228,742
	-	-
	<u>1,194,544</u>	<u>1,228,742</u>

10. Creditors: Amounts falling due within one year

	2023	2022
	€	€
Loans owed to credit institutions	49,593	49,593
Trade creditors	83,015	60,881
Taxation and social insurance	19,474	16,260
Accruals	47,353	52,271
Deferred Income	428,541	434,764
	<u>627,977</u>	<u>613,769</u>

11. Creditors: Amounts falling due after more than one year

	2023	2022
	€	€
Loans owed to credit institutions	38,201	78,649
	<u>38,201</u>	<u>78,649</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

12. Loans

Analysis of the maturity of loans is given below:

	2023	2022
	€	€
Amounts falling due within one year		
Bank Loans	49,593	49,593
	<u>49,593</u>	<u>49,593</u>
Amounts falling due 1-2 years		
Bank Loans	38,201	49,593
	<u>38,201</u>	<u>49,593</u>
Amounts falling due 2-5 years		
Bank Loans	0	71,717
	<u>0</u>	<u>71,717</u>
	<u>87,794</u>	<u>128,242</u>

13.

Bank Security

Bank of Ireland hold as security a mortgage debenture over the property at 9 Burgh Quay, Dublin 2.

14. **Financial Instruments**

	2023	2022
	€	€
Financial assets		
Financial assets measured at fair value through surplus or (deficit)	1,286,512	1,241,725
Financial Liabilities		
Financial liabilities measured at fair value through surplus or (deficit)	170,809	189,123

Financial assets measured at fair value through surplus or deficit comprise cash and cash equivalents and trade debtors.

Financial liabilities measured at fair value through surplus or deficit comprise bank overdraft, bank loan and trade creditors.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

15. Grants Awarded

Grantor	Grant	Purpose of Grant	Grant Term	€
Community Foundation Ireland	RTE Toy Show Grant	ECO Choices - Youth Engagement Resource support	One Year	50,000
Community Foundation Ireland	Youth Summit	Youth Fund 2023 Amplifying Young Voices	One Year	15,000
Community Foundation Ireland	Cop 28	Funding to support participation at COP 28 in UAE	One Year	22,500
DCEDIY/CDETB/CDYSB Programme	UBU	To support the running of the Eco Choices Programme	One Year	91,362
DCEDIY/CDETB/CDYSB Programme	UBU	Capital Funding Scheme for Staff-Led Youth Services	One Year	24,389
Department of Children, Equality, Disability, Integration and Youth	Youth Service Grant Scheme	Core support for National organisations to provide programmes and services to young people.	One Year	150,508
Department of Children, Equality, Disability, Integration and Youth	Capital	To fund equipment Improvements	One Year	14,983
Department of Children, Equality, Disability, Integration and Youth	Youth Climate Justice	To assist with ECO- UNESCO's Education Programmes	One Year	99,750
Department of Education and Skills	Sustainability Grant		One Year	40,000
Department of Environment, Climate and Communication	Young Environmentalist Awards	Support the Young Environmentalists Awards	One year	120,000
Department of Foreign Affairs/Irish Aid	Development Education Grants Scheme	Funding for the delivery of the Youth for Sustainable Development Programme	One Year	120,000
Department of Rural and Community Development/funding via Pobal	Scheme to Support National Organisations (SSNO)	Core support for National Organisations	One Year	59,758
Department of Rural and Community Development	Pobal Energy Support Scheme		One Year	1,332
Environmental Protection Agency	Young Environmentalist Awards	To assist the running of the Young Environmentalist Awards Programme	One Year	30,000
Erasmus Plus Strategic Partnership	Leargas SP	To support the Erasmus Plus Strategic Partnership Programme	One Year	63,395

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

NGO Private Trust		Delivering education workshops to young people and overcoming barriers to engagement.	One Year	80,000
Irish Environmental Network	Core Funding	Core support for National environmental organisations from the Department of Communications, Climate Action, and Environment.	One Year	44,267
Irish Environmental Network	Digitalisation Fund	IT capacity funding	One Year	2,200
Irish Environmental Network	Workshops	To assist the running of the ECO workshops	One Year	1,600
Irish Environmental Network	Capacity Fund	Funding to grow training delivery	One Year	15,000
Irish Youth Foundation	Student Bursary	Student Bursary	One Year	5,000
Involve/NCYI	Webmaster	To assist with website development, maintenance and communications	One Year	11,000
Local Authorities	ECO-Dens - Young Environmentalist Awards Support	To assist the running of the ECO Dens of the Young Environmentalist Awards programme.	One year	2,400
Local Authorities - EPF/Anti-litter	EPF/Antilitter Workshops	Delivery of workshops	One year	1,010
Rethink Ireland	Urban Uplift	Fund the Green Youth Employability Programme	One Year	64,250
Concern			One Year	15,000
Worldwise Global Schools	Development Education Scheme NGO's	To assist with the grant Learning2Change programme at second level.	One Year	10,000
Sponsorship	Young Environmentalist Awards	To support the Young Environmentalist Awards programme	One year	25,950
Corporation Donation	Workshops delivery	Delivery of workshops	One year	3,150
				<u>1,183,804</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

16. Grants – Deferred Income

	Deferred Income At 1 Jan 2023	Received In year	Recognised In year	Deferred to 2024
Community Foundation Ireland Toy Show	-	50,000	20,000	30,000
Community Foundation Ireland Youth Summit	-	15,000	11,100	3,900
Community Foundation Ireland Cop 28	-	22,500	22,500	-
DCEIDIY UBU	-	91,362	91,362	-
DCEIDIY Capital Grant	-	24,389	24,389	-
DCEIDIY Youth Climate for Justice Fund	-	99,750	99,750	-
DCEIDIY YSG	-	150,508	150,508	-
DCEDIY YSG Capital grant	-	14,904	14,904	-
Department of Education and Skills	5,000	40,000	5,000	40,000
Department of Environment, Climate and Communication	78,000	120,000	90,000	108,000
Department of Foreign Affairs/Irish Aid	77,500	120,000	100,000	97,500
Department of Rural and Community Development/ Pobal/SSNO	34,957	59,758	94,715	-
Department of Rural and Community Development/ Pobal/SSNO Energy Grant	-	1,332	1,332	-
Ecclesiastical - Movement for Good	57,185	-	40,980	16,205
Environmental Protection Agency	17,000	30,000	30,000	17,000
Erasmus Plus Strategic Partnership/Leargas	133,920	63,395	197,315	-
Irish Environmental Network Core	-	44,267	44,267	-
Irish Environmental Network Capacity	-	15,000	-	15,000
Irish Environmental Network Digitalisation Fund	-	2,200	2,200	-
Irish Environmental Network Workshops	-	1,600	1,600	-
Irish Youth Foundation	-	5,000	150	4,850
Involved/NYCI Webmaster Funding	-	11,000	11,000	-
Local Authorities ECO Dens	800	-	800	-
Local Authorities YEA	-	2,400	2,400	-
Local Authorities - EPF/Anti-litter	3,402	1,010	4,412	-
Rethink Ireland Concern	-	64,250	61,314	2,936
	-	15,000	15,000	-
Corporate Donation	-	3,150	-	3,150
Worldwide Global Schools	27,000	10,000	27,000	10,000
NGO Private Trust	-	80,000	20,000	60,000
Sponsorship	-	25,950	5,950	20,000
	434,764	1,183,726	1,189,950	428,541

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)**

17. Post balance sheet events

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

18. Company status

Every member of the company undertakes to contribute to the assets of the company, in the events of the same being wound up while he is a member or within one year after he ceases to be a member, for the payments of the debts and the liabilities of the company contracted before he ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustments of the rights of contributions among themselves, such as any amount may be required not exceeding €1.27.

19. Controlling party

The ultimate controlling parties of the organisation are the members themselves.

20. Approval of financial statements

The board of directors approved these financial statements for issue on 30th July 2024.

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

The following pages do not form part of the statutory financial statements.

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	€	€
Turnover	1,236,544	987,699
	<u>1,236,544</u>	<u>987,699</u>
Gross Profit		
Programme and services costs	(844,795)	(703,924)
Administrative expenses	(342,552)	(234,949)
Operating surplus/(deficit)	<u>49,197</u>	<u>48,826</u>
Surplus/(deficit) for the financial year	<u>49,197</u>	<u>48,826</u>

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Income	2023 €	2022 €
Community Foundation Ireland	53,600	-
DCEDIY CDYSB - UBU	91,362	85,348
DECEDIY CDYSD-UBU-Capital	24,389	-
DCEDIY-Youth Climate for Justice	99,750	97,650
DCEDIY-YSG	150,508	144,719
DCEDIY-YSG Capital grant	14,904	15,000
DCEDIY/CDYSB/TYESI	-	97,235
Department of Education and Skills	5,000	20,500
Department of the Environment-YEA	90,000	90,000
Department of Foreign Affairs Irish Aid	100,000	90,000
Department of Rural and Community Development Pobal*	96,047	54,925
Ecclesiastical - Movement for Good	40,980	-
Environmental Protection Agency	30,000	30,042
Greystone Trust Income	20,000	-
Irish Environmental Network	48,067	38,676
Involve/NYCI Webmaster Funding	11,000	11,000
Irish Youth Foundation	150	-
Leargas - Erasmus+	197,315	129,920
Local Authorities	7,612	-
Rethink Ireland	61,314	-
Concern	15,000	-
Worldwide Global Schools	27,000	27,000
Donations	927	-
ECO Camps, Workshops, L2Change	14,586	7,528

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

Other Revenue		
Rent Received	30,837	30,837
Sponsorship	5,950	1,100
Other income	246	16,219
	1,236,544	987,699

	2023	2022
Programmes and Services	€	€
Programme and services	309,621	295,121
Salaries	482,345	370,210
Employer's PRSI contributions	52,829	38,593
	<u>844,795</u>	<u>703,924</u>

SCHEDULE TO THE DETAILED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	€	€
<u>Administration Expenses</u>		
Core Salaries	94,847	86,190
Employer's PRSI contributions	9,612	11,052
Wages – Temp. Agency	1,301	640
Pension contributions (Employer)	1,883	2,591
Advertising and promotion	0	717
Audit and Accountancy	33,491	5,350
Bank and Interest fees	5,749	7,448
Cleaning and Recycling	15,944	4,994
Computer Costs	14,067	11,955
Consultancy	9,585	9,557
Depreciation	25,404	29,819
Equipment	13,607	0
Health & Safety/Repairs and Maintenance	28,593	21,013
Insurances	10,832	10,103
Legal and professional (incl. marketing)	26,727	12,978
Light and heat, water	11,095	4,449
Motor and travel	702	2,123
Office and Staff expenses	12,800	1,558
Printing. Design, Stationery, Postage and Couriers	3,031	417
Recruitment	18,559	10,033
Staff Training	1,627	135
Telephone and Internet	1,546	1,297
Trade subscriptions	1,550	530
	<u>342,552</u>	<u>234,949</u>

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

SCHEDULE TO THE DETAILED ACCOUNTS – APPENDICES I-III
FOR THE YEAR ENDED 31 DECEMBER 2023

Appendix I - UBU	2023	2022
	12 months	12 months
	€	€
Income		
Department of Children & Youth Affairs (CDYSB)	91,362	85,348
	<u>91,362</u>	<u>85,348</u>
Expenditure		
Salaries	73,427	65,700
Programme costs	3,962	7,170
Administration	3,500	3,504
Heating and Electricity	1,748	1,337
Insurance	2,200	2,217
Bank charges	74.62	79
Other	6,456	5,341
Total Expenditure	<u>91,367</u>	<u>85,348</u>
Surplus/(Deficit) for the year	<u>(5)</u>	<u>-</u>
Appendix II – DCEIDIY Capital Grant	2023	2022
	12 months	12 months
	€	€
Income		
DCEIDIY Capital Grant	14,904	15,000
	<u>14,904</u>	<u>15,000</u>
Expenditure		
Repairs and renewals	14,904	15,000
Total Expenditure	<u>14,904</u>	<u>15,000</u>
Surplus/(Deficit) for year	<u>-</u>	<u>-</u>

SCHEDULE TO THE DETAILED ACCOUNTS – APPENDICES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Appendix III – Pobal SSNO	2023	2022
	12 months	12 months
	€	
Income		
Pobal (SSNO)	94,715	54,925
	<u>94,715</u>	<u>54,925</u>
Expenditure		
Salaries	83,470	48,951
Programme costs	12,157	2,222
Overhead cost (8%)	5,585	3,752
Total Expenditure	<u>101,212</u>	<u>54,925</u>
Surplus/(deficit) for year	<u><u>(6,497)</u></u>	<u><u>-</u></u>

