
THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

**DIRECTOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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COMPANY INFORMATION

Directors	Niall Jennings Mary Gallagher-Cooke (resigned 31/12/24) Vivienne Kelly Rhona O'Donnell Shane O'Reilly Fiona Cusack (appointed 18/12/24) Nicola Horgan (appointed 14/12/24)
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 2024**

The directors present their report and the audited financial statements for the year ended 31 December 2024.

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 €42,337 (2023 – surplus €49,197).

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 2024**

Review of activity

In 2024, ECO-UNESCO continued to deliver a variety of programmes focused on youth development and environmental education. These included activities directly involving young people, award schemes, and training sessions, all aimed at protecting the environment and empowering young people.

We continued to receive key funding support from several sources including: the Department of Children, Equality, Disability, Integration and Youth (through the Youth Service Grant Scheme), Irish Aid (through the Global Citizenship 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).

Throughout the year, ECO-UNESCO reached and engaged young people (10-25), youth workers and educators across the island of Ireland through our youth, education, and training programmes.

Youth Programmes – Young People aged 10-18

In 2024, ECO-UNESCO ran a wide range of programmes focused on working directly with young people aged 10–18.

These included:

Youth for Sustainable Development (YSD):

The Youth for Sustainable Development (YSD) programme gave young people the chance to take part in global citizenship and sustainability education. It helped them become youth leaders and peer educators. In 2024, we worked with over 250 young people through our structured peer education programme, YSD Clubs, local environmental action projects, ECO-Days, the Youth Action Network, Youth Leadership training sessions, YSD online and special activities on international days like World Water Day, Earth Day, and the Earth Gala. These young people also helped to make a positive impact in their communities. We ran events around major UN days like World Water Day and Earth Day.

We continued running YSD in several areas including Dublin, Drogheda, Galway, Waterford, Cavan-Monaghan and Maynooth, in partnership with local youth services as well as engaging Youthreach centres. We also trained volunteers and youth leaders. The programme was also delivered nationwide online.

We continued our Global Conversations initiative, where young people in Ireland connected with peers in the Global South. We implemented the IDEA Code of Good practice in Global Citizenship Education. In addition, we worked with a range of partner organisations around Ireland including Boomerang Youth Cafe, Drogheda, University of Galway and Youthreach centres around Ireland.

Erasmus+ Programmes:

We partnered with Léargas to run a Youth Work and Sustainability Study Visit involving over 20 youth workers and leaders from Ireland and Europe. We secured funding for a new Youth Participation Project, working with Ronanstown Youth Service and Limerick Youth Service as partners.

ECO-Choices Health & Wellbeing Programme:

The ECO-Choices Health and Well-Being programme engaged over 130 young people and 30 youth workers in Dublin City during 2024 through a range of initiatives. This programme used 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 youth services in Dublin running weekly environmental focused clubs.

Workshops, Camps, ECO-Week

In 2024, we delivered our Learning2Change workshop programme, ad-hoc workshops, holiday camps and ECO-Week across Ireland. Through our range of in-person workshops we worked with over 51 schools and youth groups, delivering more than 118 workshops in all provinces to over 2100 participants. We partnered with local authorities incl. Sligo County Council, South Dublin County Council delivering workshops in their areas. We worked closely with Youth Services and Youthreach centres, such as: Youthreach Ballina, Kiltimagh Youthreach, Ballinrobe Youthreach. We secured new funding through Rethink Ireland to increase our delivery in the Cork area and we partnered with Uisce Éireann and ESB Energy for Generations to deliver a range of workshops. Through the WWGS supported Learning2Change programme we delivered in-school workshops, student council trainings and teacher trainings for teachers and young people. We developed a partnership with local community groups including Enniscorthy Community

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Alliance, to deliver workshops and training. In 2024 during Sustainable Development Goals (SDG) Week, we hosted ECO-Week where we received over 9600 registrations with 3960 participants across Ireland through online workshops.

Youth Climate Justice Project: In 2024, we led a consortium of six youth organisations for the fifth year of the Youth Climate Justice Challenge. Our partners included No Name Clubs, Young Irish Filmmakers, Feachtas, and new partners in 2024: Irish Girl Guides and Poppintree Youth Service Ballymun. The programme was funded by the Department of Children, Equality, Disability, Integration and Youth through the Youth Climate Justice Fund. The programme worked with over 340 young people and youth leaders who took part in workshops and trainings that helped build their knowledge of climate change and climate justice and supported them in taking climate action. We held the Earth Gala at the Irish Museum of Modern Art (IMMA) in December which provided an opportunity for young people to showcase their work and to liaise with policy makers.

We carried out a National Survey, Youth Climate Voices, on young people's views about climate justice, which had over 965 responses. Through our partners, we reached over 9,306 people using print and digital media, including radio, newsletters, and social media.

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) – The Young Environmentalist Awards (YEA) is ECO-UNESCO's flagship programme. In 2024, there were 271 project registrations from groups of young people all across Ireland with 66% of these from Senior groups (ages 15–18), 23% from Junior groups (ages 12–14), and 11% from Super Junior groups (ages 10–12). 176 projects reached the ECO-Den semi-final judging stage with over 40 judges participating. The YEA programme creates a strong impact, both on the environment and in helping young people grow and develop. Young people worked on Local Action Projects in many areas. The most popular project topics in 2024 were: Waste (18%); Biodiversity (17%); ECO-Community Development (9%); ECO-Health and Well-being (8%); Water (7%); Climate Change (7%)

These projects directly impacted over 108,935 people, and reached over 159,100 more through our website, social media, and newsletters. TV news, radio, and newspapers had a reach of 4.5 million people.

In 2024, we celebrated 25 years of the Young Environmentalist Awards with a Showcase and Ceremony at the Royal Convention Centre in Dublin, where over 1,000 young people attended. During the event, we recognised 42 winning groups, including Highly Commended projects, and gave out 3 overall awards. We developed '25 years of YEA' an exhibition which we showcased at the Awards Ceremony and exhibited in libraries including in Dublin, Athlone and Wicklow reaching nearly 23,000 visitors.

We launched YEA 2025 in September 2024 and ran a series of support sessions, workshops, and training for both young people and YEA Mentors (teachers, youth leaders, and educators).

Training and Upskilling programmes – Capacity Building

During 2024 ECO-UNESCO delivered a range of training programmes aimed at upskilling young people and educators. These included non-accredited and QQI accredited trainings.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

We delivered training to over 120 educators including teachers, youth leaders, educators on integrating sustainability into their work. This included the delivery of a Youth Worker Study Visit in conjunction with Leargas on embedding sustainability into their work, YEA Mentor trainings, Youth Worker and teacher and pre-service teacher sessions.

The Green Youth Employability programme was delivered to over 50 young International Protection Applicants building their employability skills. This was supported by ReThink Ireland through its Urban Uplift Fund.

ECO-UNESCO continued to deliver QQI accredited courses delivering Community Participation and Peer Education to over 64 young people. These included the Community Participation course at Level 3 and the Peer Education for Sustainable Development Course at Level 5. We continued to work to QQI Quality Assurance and began revalidating courses

Digital Development

Our Digital Development continued in 2024 with courses offered through the ECO-Academy, our online e-learning platform with a YEA 6 Steps to Success framework course, and a YSD introduction course available.

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

Collaborations

We led a consortium with 5 other partner organisations from the Youth Sector including No Name Club, Young Irish Filmmakers, Feachtas, Irish Girl Guides and Poppintree Youth Service for the Youth Climate Justice Advocate programme. This has involved working with groups to deliver climate justice workshops, youth worker trainings, supporting groups to take on action projects and to engage with policy makers.

We worked on our Erasmus+ project with 2 partners from across Ireland – Ronanstown Youth Service and Limerick Youth Service. We collaborated with Leargas on the Youth Worker and Sustainability Study Visit.

We collaborated with local and regional youth services in the delivery of our programmes including Boomerang Café in Drogheda. We developed a new partnership with Enniscorthy Community Alliance to deliver workshops and training in the Wexford area.

We collaborated and worked with secondary schools, primary schools and Youthreach Centres.

We have collaborated with a range of governmental agencies. We have continued our Strategic collaboration with the EPA and worked to develop youth friendly communications on the State of the Environment Report. We are collaborating with a range of Government Agencies including Uisce Eireann and ESB Energy for Generations delivering workshops, and SEAI through YEA.

We collaborated with Local Authorities across Ireland through our programmes including: Fingal, Dublin, Mayo, Sligo, Dun Laoghaire Rathdown, Meath, Wexford, Galway, Clare, Armagh City, Banbridge and Craigavon Borough Council among others.

We continued our collaboration with the NYCI and Involve for shared resources for website and communications. We were involved in the Shared Services of the NYCI and attended a range of capacity building sessions with partners in the youth sector.

We collaborated with UNESCO through the ESDfor2030 Framework and we joined their Greening Education Partnership, an international initiative.

We collaborated with universities across Ireland. We worked with University College Dublin with MA students in Sustainability completing research into the Impact of the Young Environmentalist Awards. We began collaboration with Trinity College Dublin as their societal partners on a project entitled 'Coastal Tales' where ECO-UNESCO will be facilitating workshops in local communities in Dublin Bay.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Regional work

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

We secured funding through Rethink to increase our workshop delivery in the Cork city area.

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

Promoting Innovation

We continued to carry out our annual National Youth survey on Climate Change & Climate Justice carried out with over 965 young people which helps inform our work.

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 2024 we remained active in the Department of Education Advisory Group for Education for Sustainable Development in Schools; Department of Children, Equality Disability, Integration and Youths Advisory group on ESD in Youth; 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.

During the year we had youth representative on the National Youth Climate Assembly.

We retained strong relations with the Irish Environmental Network (IEN) and the Environmental pillar engaging the board meetings, AGM and events.

We continue to be a member of the National Youth Council of Ireland and their Youth for 2030 programme and have participated in the Specialist Organisation Network of the NYCI. In addition, NYCI coordinates the shared services programme which offers shared services to some of its smaller members and we are a member of this group.

We are a member of the Wheel and engage with its activities and trainings.

We are a member of the Charities Institute of Ireland and engaged in activities and trainings including Thought Leadership training.

We are a member of the Irish Development Education Association & participated in their Working groups as well as their AGM and conference. In addition, we implement the IDEA Code of Good practice in Global Citizenship Education.

We are an associate Member of Dochas and attended Dochas meetings on specific organisational priorities.

During the year we attended and presented at a range of events including CDYS Youth Event, EU Educator Policy meeting, SDG Stakeholder Forum, and Climate Leadership Summit – TUD.

Strategy

During 2024, we developed our Theory of Change and engaged 2into3 to support on the Strategic Plan which was progressed in 2024.

Funding

We continued strong relationships with core funders including DCEDIY through ongoing support through the YSGS and additional support through the Youth Climate Justice funding. CDYS through UBU; Irish Aid through Year 3 of our multi annual funding for the YSD programme.

We secured funds for YEA from DECC and funds from Department of Education. 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. We secured funds through the Rethink Urban Uplift Fund.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

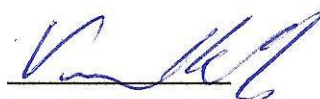
The auditors, Hayden Brown, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on.

signed on its behalf



Niall Jennings
Director



Vivienne Kelly
Director

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024**

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



Vivienne Kelly
Director

**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 2024, 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 2024 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:

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024	2023
	Note	€	€
Turnover	4	1,300,424	1,236,544
Gross Profit		<u>1,300,424</u>	<u>1,236,544</u>
Programme and services costs		(954,523)	(844,796)
Administrative expenses		(303,564)	(342,552)
Operating surplus/(deficit)		<u>42,337</u>	<u>49,197</u>
Surplus/(deficit) for the financial year		<u>42,337</u>	<u>49,197</u>
Other comprehensive income			
Total comprehensive income for the financial year		<u>42,337</u>	<u>49,197</u>

There were no recognised gains and losses for 2024 or 2023 other than those included in the statement of comprehensive income.

Signed on half of the board on



Niall Jennings
Director



Vivienne Kelly
Director

Date:

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


STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	7	605,131	627,446
		<u>605,131</u>	<u>627,446</u>
Current Assets			
Debtors: amounts falling due within one year	8	62,991	99,838
Cash at bank and in hand	9	<u>1,325,515</u>	<u>1,194,544</u>
		1,388,506	1,294,382
Creditors: amounts falling due within one year	10	<u>(695,650)</u>	<u>(627,977)</u>
Net current assets		<u>692,855</u>	<u>666,405</u>
Total assets less current liabilities		1,297,987	1,293,851
Creditors: amounts falling due after more than one year	11	0	(38,201)
Net assets		<u>1,297,987</u>	<u>1,255,650</u>
Capital and reserves			
Other reserves		341,500	341,500
Profit and loss account		<u>956,487</u>	<u>914,150</u>
Members' Funds		<u>1,297,987</u>	<u>1,255,650</u>

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



Niall Jennings
Director



Vivienne Kelly
Director

Date:

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 2024**

	Designated Funds €	Unrestricted Funds €	Members' Funds €
At 1 January 2024	341,500	914,150	1,255,650
Comprehensive income for the year			
Surplus for the year	-	42,337	42,337
At 31 December 2024	341,500	956,487	1,297,987

**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 CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 €	2023 €
Cash flows from operating activities		
Surplus/(deficit) for the financial year	42,337	49,197
Adjustments for:		
Depreciation of tangible assets	22,305	25,404
(Increase)/decrease in debtors	36,717	(82,559)
Increase/(decrease) in creditors	67,674	14,208
Net cash generated from operating activities	<u>169,073</u>	<u>6,250</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	(38,102)	(40,448)
Net cash used in financing activities	<u>(38,102)</u>	<u>(40,448)</u>
Net increase in cash and cash equivalents	130,971	(34,198)
Cash and cash equivalents at beginning of year	1,194,544	1,228,742
Cash and cash equivalents at the end of the year	<u>1,325,515</u>	<u>1,194,544</u>
Cash and cash equivalents at end of year comprise:		
Cash at bank and in hand	1,325,515	1,194,544
Bank overdrafts	<u>0</u>	<u>0</u>
	<u>1,325,515</u>	<u>1,194,544</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 2024**

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 2024 (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 2024 (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 2024(CONTINUED)

3. Going concern

The organisation has cash reserves of €1,325,515 at 31st December 2024. 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

	2024	2023
	€	€
Grant Income	1,243,425	1,184,000
Rent Received	30,837	30,837
Other Income	26,162	21,707
	<u>1,300,424</u>	<u>1,236,544</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

5. Employees

	2024	2023
	€	€
Wages and salaries	711,813	577,192
Social insurance costs	76,343	62,441
Other retirement benefit costs	5,248	5,347
	<u>793,404</u>	<u>644,980</u>

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

2024	2023
No.	No.
20	16

6. Key management compensation

	2024	2023
	€	€
Salaries and other short-term employee benefits	83,326	83,326
Pension	4,166	4,166
	<u>87,492</u>	<u>87,492</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 2024 (CONTINUED)

7. Tangible fixed assets

	Freehold Property €	Motor Vehicles €	Fixtures and Fittings €	Computer Equipment €	Total €
Cost					
At 1 January 2024	730,002	17,000	115,615	110,527	973,144
Additions	-	-	-	-	-
At 31 December 2024	730,002	17,000	115,605	110,527	973,144
Depreciation					
At 1 January 2024	131,409	13,319	102,135	98,835	345,698
Charge for the year on owned assets	14,600	479	3,368	3,858	22,305
At 31 December 2024	146,009	13,798	105,503	102,693	368,003
Net book Value					
At 31 December 2024	583,993	3,202	10,102	7,834	605,131
At 31 December 2023	598,593	3,681	13,480	11,692	627,446

8. Debtors

	2024 €	2023 €
Trade debtors	18,350	91,968
Accrued Income	38,550	-
Prepayments	6,091	7,870
	62,991	99,838

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

9. Cash and cash equivalents

	2024	2023
	€	€
Cash at bank and in hand	1,325,515	1,194,544
	-	-
	<u>1,325,515</u>	<u>1,194,544</u>

10. Creditors: Amounts falling due within one year

	2024	2023
	€	€
Loans owed to credit institutions	32,180	49,593
Trade creditors	71,923	83,015
Taxation and social insurance	23,573	19,474
Accruals	32,998	47,353
Deferred Income	534,976	428,541
	<u>695,650</u>	<u>627,977</u>

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

	2024	2023
	€	€
Loans owed to credit institutions	-	38,201
	<u>-</u>	<u>38,201</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

12. Loans

Analysis of the maturity of loans is given below:

	2024	2023
	€	€
Amounts falling due within one year		
Bank Loans	38,201	49,593
	<u>38,201</u>	<u>49,593</u>
Amounts falling due 1-2 years		
Bank Loans	0	38,201
	<u>0</u>	<u>38,201</u>
Amounts falling due 2-5 years		
Bank Loans	0	0
	<u>0</u>	<u>0</u>
13.	<u>38,201</u>	<u>87,794</u>

Bank Security

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

14. Financial Instruments

	2024	2023
	€	€
Financial assets		
Financial assets measured at fair value through surplus or (deficit)	1,382,415	1,286,512
	<u>1,382,415</u>	<u>1,286,512</u>
Financial Liabilities		
Financial liabilities measured at fair value through surplus or (deficit)	104,103	170,809
	<u>104,103</u>	<u>170,809</u>

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	Legacy	Funding to support a Communications Officer	One Year	43,000
Community Foundation Ireland	Youth Summit	Youth Fund 2023 Amplifying Young Voices	One Year	15,000
Community Foundation Ireland	Toy Show	Funding to support additional support for Eco Choices Programme (23/24)	One Year	30,000
DCEDIY/CDETB/CDYSB Programme	UBU	To support the running of the Eco Choices Programme	One Year	93,281
DCEDIY/CDETB/CDYSB Programme	Minor Grant	Minor Grant Scheme for Staff-Led Youth Services	One Year	14,000
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	158,033
Department of Children, Equality, Disability, Integration and Youth	Youth Service Grant Scheme- Volunteer Activation fund	To fund Volunteer Programme 24/25	One Year	117,900
Department of Children, Equality, Disability, Integration and Youth	Youth Climate Justice	To assist with ECO- UNESCO's Education Programmes	One Year	99,960
Department of Education and Skills	ESD Grant		One Year	40,000
Department of Environment, Climate and Communication	Young Environmentalist Awards	Support the Young Environmentalists Awards	One year	150,000
Department of Foreign Affairs/Irish Aid	Global Citizenship 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	91,000
Department of Foreign Affairs/Irish Aid	Shared Ireland	Funding for the delivery of the Shared Ireland Programme	One Year	40,000
Environmental Protection Agency	Strategic Partnership	To assist the running of the Young Environmentalist Awards Programme	One Year	30,000
Leargas	I Green	To support training of Youth leaders in Sustainability	One Year	35,000

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

Erasmus Plus	Leargas	Leargas Study visit Programme	One Year	37,138
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	48,047
Irish Environmental Network	Digitisation Fund	IT capacity funding	One Year	1,850
DCEDIY/CDETB/CDYSB Programme	Wellness Grant	Wellness for Staff	One Year	7,674
Irish Environmental Network	Capacity Fund	Funding to grow training delivery	One Year	15,000
ESB for Generations	For Generations	To deliver series of School Workshops to young people	One Year	11,400
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 and YEA.	One year	6,000
Local Authorities - EPF/Anti-litter	EPF/Antilitter Workshops	Delivery of workshops	One year	4,830
Rethink Ireland	Urban Uplift	Green Youth Employability Programme	One Year	64,186
Rethink Ireland	SEFIT Fund	SEFIT Programme in Cork (20,000)	One Year	20,000
Concern	Global Citizenship Education	To support Eco Unesco with Global Citizenship Education	One Year	10,000
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	30,450
Corporate Donation	Workshops delivery	Delivery of workshops	One year	8,150
				<hr/> 1,442,899 <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)**

16. Grants – Deferred Income

	Deferred Income At 1 Jan 2024	Received In year	Accrued Income	Recognised In year	Deferred to 2025
Community Foundation Ireland Toy Show	30,000	-		30,000	-
Community Foundation Ireland Youth Summit	3,900	-		3,900	-
Community Foundation Ireland Legacy	-	43,000		18,000	25,000
DCEIDIY UBU	-	93,281		93,281	-
DCEIDIY Volunteer Activation Fund (YSG)	-	23,580		-	23,580
DCEIDIY Youth Climate for Justice Fund	-	99,960		99,960	-
DCEIDIY Minor Grant	-	14,000		14,000	-
DCEIDIY YSG	-	158,033		158,033	-
CDETB Wellness Grant	-	7,674		7,674	-
Department of Education and Skills	40,000	25,000		40,000	25,000
Department of Environment, Climate and Communication	108,000	200,000		140,000	168,000
Department of Foreign Affairs/Irish Aid	97,500	120,000		150,000	67,500
Department of Rural and Community Development/ Pobal/SSNO	-	114,366		91,000	23,366
Department of Foreign Affairs/Shared Ireland	-	40,000		-	40,000
Ecclesiastical - Movement for Good	16,205	-		16,205	-
Environmental Protection Agency	17,000	30,000		30,000	17,000
Leargas iGreen	-	37,138		7,138	30,000
Irish Environmental Network Core	-	48,047		48,047	-
Erasmus Plus /Leargas Study Visit	-	35,000		35,000	-
Irish Environmental Network Digitalisation Fund	-	1,850		1,850	-
Irish Environmental Network Capacity	15,000	-		15,000	-
Irish Youth Foundation	4,850	-		4,850	-
Involved/NYCI Webmaster Funding	-	11,000		11,000	-
Local Authorities Eco Dens YEA	-	6,000		6,000	-
Local Authorities - EPF/Anti-litter	-	4,830		4,830	-
Rethink Ireland (GYE)	2,936	25,700	38,550	59,057	8,129
Rethink Ireland (SEFIT)	-	20,000		20,000	-
Concern	-	10,000		10,000	-
Corporate Donations	3,150	5,000		8,150	-
Worldwide Global Schools	10,000	16,000		10,000	16,000
NGO Private Trust	60,000	80,000		80,000	60,000
ESB Energy for Generations	-	11,400		-	11,400
Sponsorship	20,000	30,450		30,450	20,000
	428,541	1,311,309	38,550	1,243,425	534,975

**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	€	€
Turnover	1,300,424	1,236,544
	<u>1,300,424</u>	<u>1,236,544</u>
Gross Profit		
Programme and services costs	(954,523)	(844,795)
Administrative expenses	(303,564)	(342,552)
Operating surplus/(deficit)	<u>42,337</u>	<u>49,197</u>
Surplus/(deficit) for the financial year	<u>42,337</u>	<u>49,197</u>

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
Income	€	€
Community Foundation Ireland	51,900	53,600
DCEDIY CDYSB - UBU	93,281	91,362
DECEDIY CDYSD-UBU-Capital	-	24,389
DCEDIY-Youth Climate for Justice	99,960	99,750
DCEDIY-YSG	158,033	150,508
DCEDIY-YSG Capital grant	14,000	14,904
CDETB- Wellness Grant	7,674	-
Department of Education and Skills	40,000	5,000
Department of the Environment-YEA	140,000	90,000
Department of Foreign Affairs Irish Aid	150,000	100,000
Department of Rural and Community Development Pobal*	91,000	96,047
Ecclesiastical - Movement for Good	16,205	40,980
Environmental Protection Agency	30,000	30,000
Greystone Trust Income	80,000	20,000
Irish Environmental Network (Core plus Capacity)	64,897	48,067
Involve/NYCI Webmaster Funding	11,000	11,000
Irish Youth Foundation	4,850	150
Leargas - Erasmus	42,138	197,315
Local Authorities	10,830	7,612
Rethink Ireland	79,056	61,314
Concern	10,000	15,000
Worldwide Global Schools	10,000	27,000
Donations- Corporate	8,150	927
ECO Camps, Workshops, L2Change	22,410	14,586
Donations- Small	3,697	-
Rent Received	30,837	30,837
Sponsorship	30,450	5,950
Other income	56	246

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (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

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH – UNESCO CLUBS CLG

	1,300,424	1,236,544

	2024	2023
	€	€
Programmes and Services		
Programme and services	293,281	309,621
Salaries	595,871	482,345
Employer's PRSI contributions	65,371	52,829
	<u>954,523</u>	<u>844,795</u>

**SCHEDULE TO THE DETAILED ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
<u>Administration Expenses</u>	€	€
Salaries including Pension Contribution	143,637	107,643
Audit and Accountancy	11,206	33,491
Bank Fees, Interest and Insurance	15,109	16,581
IT Equipment and Services	28,227	27,674
Maintenance, Office Expenses and Fees	38,457	60,209
Professional Fees	24,209	54,871
Depreciation	22,305	25,404
Office and HR Expenditure	20,413	16,679
	<u>303,563</u>	<u>342,552</u>

**SCHEDULE TO THE DETAILED ACCOUNTS – APPENDICES I-III
FOR THE YEAR ENDED 31 DECEMBER 2024**

Appendix I - UBU	2024	2023
	12 months	12 months
	€	€
Income		
Department of Children & Youth Affairs (CDYSB)	93,281	91,362
	<u>93,281</u>	<u>91,362</u>
Expenditure		
Salaries	72,848	73,427
Programme costs	6,416	3,962
Administration	3,500	3,500
Heating and Electricity	2,550	1,748
Insurance	2,200	2,200
Bank charges	84	75
Other	6,260	6,456
Total Expenditure	<u>93,858</u>	<u>91,367</u>
Surplus/(Deficit) for the year	<u>(577)</u>	<u>(5)</u>

Appendix II – DCEIDIY Minor Grant	2024	2023
	12 months	12 months
	€	€
Income		
DCEIDIY Minor Grant	14,000	-
	<u>14,000</u>	<u>-</u>
Expenditure		
Salaries	14,000	-
Total Expenditure	<u>14,000</u>	<u>-</u>
Surplus/(Deficit) for year	<u>-</u>	<u>-</u>

SCHEDULE TO THE DETAILED ACCOUNTS – APPENDICES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Appendix IV – Pobal SSNO	2024	2023
	12 months	12 months
	€	
Income		
Pobal (SSNO)	91,000	94,715
	<u>91,000</u>	<u>94,715</u>
Expenditure		
Salaries	103,696	83,470
Programme costs	599	12,157
Overhead cost (8%)	6,108	5,585
Total Expenditure	<u>110,403</u>	<u>101,212</u>
Surplus/(deficit) for year	<u><u>(19,403)</u></u>	<u><u>(6,497)</u></u>
Appendix V – CDET B Wellness Grant	2024	2023
	12 months	12 months
	€	
Income		
CDET B Wellness Grant	7,674	-
	<u>7,674</u>	<u>-</u>
Expenditure		
Staff Wellness and Training	7,674	-
Total Expenditure	<u>7,674</u>	<u>-</u>
Surplus/(deficit) for year	<u><u>-</u></u>	<u><u>-</u></u>

Appendix III – DCEIDIY Capital Grant 23

	2024	2023
	12 months	12 months
	€	€
Income		
DCEIDIY 23 Capital Grant	-	14,904
	<u>-</u>	<u>14,904</u>
Expenditure		
Repairs and renewals 23	-	14,904
	<u>-</u>	<u>14,904</u>
Total Expenditure	<u>-</u>	<u>14,904</u>
Surplus/(Deficit) for year	<u><u>-</u></u>	<u><u>-</u></u>