

**Charity Registration No. 17385**  
**Company Registration No. 432917 (Ireland)**

**SOLAS AFTER-SCHOOL PROJECT CLG**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# SOLAS AFTER-SCHOOL PROJECT CLG

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	R Murphy F Collins L Jones W Fitzgerald E D'Arcy
<b>Secretary</b>	S Early
<b>Charity number</b>	17385
<b>Company number</b>	432917
<b>Charities Regulatory Authority Number</b>	20064570
<b>Registered office</b>	Unit 1 Liberty View Long's Place Dublin 8 Co. Dublin Ireland D08 WY84
<b>Auditor</b>	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland
<b>Bankers</b>	Bank of Ireland 85 James Street Dublin 8
<b>Solicitors</b>	Byrne Wallace 88 Harcourt Street St. Kevins Dublin D02 DK18

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# SOLAS AFTER-SCHOOL PROJECT CLG

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# **SOLAS AFTER-SCHOOL PROJECT CLG**

## **DIRECTORS' REPORT**

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

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**Solas After School Project Company Limited by Guarantee**

**Trading as**

**Solas Project**

**Directors' Report & Audited Financial Statements**

**for the financial year ended 31st December 2022**

**(12 Months Accounts)**

**Registered CRO No. 432917**

**Revenue Charity No. 17385**

**Charities Regulator No. 20064570**

# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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*I am pleased to present the Annual Report and Financial Statements of Solas Project for the period of January – December 2022. As Chair of Solas Project, and together with my fellow board members, our role is to ensure the essential stewardship of the charity, ensuring that the governance structures and functions of the organisation are performing optimally.*

*As chair, I value the contributions of all my fellow board members, their insights and expertise and their commitment to our mission. The board works closely with senior management, and we also continue to encourage the involvement of the leadership team in board meetings where their valuable input is greatly appreciated.*

*Governance continues to be at the forefront of the board's responsibilities, and I am very grateful for all the time and effort the sub-committee, in tandem with senior management, have spent in developing a structure which is committed to accountability, transparency and delivering best practice in all our activities. This work is now in its final stages.*

*Solas Project continued to grow and expand its services. In early 2022, we saw the official launch of our Liberate Youth Work Team and we have also added TRY (Targeted Response to Youth) to the Solas Project initiatives which continue to be guided by the core vision to see an Ireland where all children and young people truly know their self-worth and can take full advantage of their potential.*

*The continued expansion of Solas Project is reflected in the nine new roles which have been added to the staff team. The board values the expertise, flexibility, and creativity of our staff and volunteers. We recognise that they are the core strength of our services and extend our deep appreciation to all for their unfailing energy and continuing commitment to the young people we support.*

*Growth presents both opportunities and challenges and Solas Project continued to focus on team culture and on building the capacity of staff across the organisation. The search for more suitable premises continues.*

*I would also like to thank our range of funders from the State, grant-making bodies, partners and the public for the continued support of the organisation to negotiate one of its most challenging periods.*

*Solas Project would be unable to do its work without the generosity of its volunteers and supporters; our thanks is due to them and to our funders. Our skilled and motivated staff are key to the effective realisation of our vision and mission.*

*I look forward with confidence to 2023.*

*William FitzGerald*

*Chairperson*

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### Solas Project Background

#### Vision

The vision of Solas Project is to see an Ireland where every child and young person truly knows their self-worth and can take full advantage of their potential.



#### Mission & Values

We recognise that due to societal inequalities all young people in Ireland do not have access to the same opportunities and as a result, many are prevented from reaching their full potential.

We build long term relationships with children and young people at risk of being marginalised by society, specifically through the education, employment, and justice systems. We deliver a range of innovative and holistic interventions from childhood, through adolescence and into early adulthood. We seek to equip and empower young people to live life to the full and decide how they want to make a meaningful contribution to society.

Alongside these supports we advocate for societal change to tackle the inequalities that allow young people in Ireland to grow up at a disadvantage.

We are held accountable to our vision and mission through four key values. In 2022 our values were revisited regularly at team meetings to ensure they are consistently lived out.

Our core values are:

**Love** - We believe every young person deserves to be loved and no one should be given up on. We are relentless in our pursuit of building long term relationships of trust.

We create a restorative environment where young people are free to make mistakes and have a safe space to grow and learn.

We stand with young people supporting them to develop a positive sense of self, make healthy life choices and ultimately to see them reach their full potential.

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**Justice** - We want to see a society where everyone has freedom of opportunity and can fully participate in society.

We are passionate about tackling inequality to bring about social justice.

We actively support young people to overcome barriers, advocating on their behalf and encouraging them to pursue a more just society where everyone can flourish.

**Hope** - Recognising that societal inequalities have an impact on young people's aspirations we work to instil in each young person a hope for a brighter future.

We create a culture of encouragement and challenge where young people's expectations are raised and self-worth can be realised.

We call out the potential in every young person and no matter the obstacles we hold hope on behalf of those who don't yet believe it for themselves.

**Joy** - We choose joy and joy sustains and motivates us. We pursue opportunities for young people to experience freedom and express themselves fully.

Fun and laughter are intentional parts of our work. This includes a commitment to creating safe spaces for adventure and celebration.

As a youth work organisation, we also hold ourselves accountable to the established **Youth Work values** to inform our practice. These include:

1. Empowerment of young people
2. Equality and inclusion
3. Involvement of young people in decision-making
4. Respect for all young people
5. Partnership
6. Voluntary participation

#### **Our Approach**

To achieve our vision, we run a range of programmes serving over 700 children and young people this year. We are based in Dublin's South West Inner City but we also have a base in Dublin 12 for our Rua programme, and Compass, our Prison programme, is Dublin wide. Our programmes incorporate a mixture of targeted interventions and community wide activities. We work closely with local primary and secondary schools running school-based programmes and after school support.

Our team work from a youth work approach based on voluntary participation. Some fundamental elements of this approach include:

- **Long term consistent intervention** - A unique attribute of Solas Project is the long-term intervention we provide to young people in our community beginning age 5 and continuing into their mid 20s. To see long term change in the lives of young people in our community we recognise that there is no quick fix and are in it for the long-haul.
- **Target most in need** - Solas Project targets and prioritises support for those most in need across all of our programmes.
- **Relentless outreach** - we persistently target and pursue young people on an ongoing basis, we do not give up on young people. This includes engaging with young people in their own environment through street work and detached youth work.
- **One to One and Group work** - we recognise the distinct value of both one to one work with a young person and engage in them in group work. Both elements are central to our work. Ensuring that they have a relationship with a trusted adult and can engage positively with their peers.
- **Interagency Partnerships** - we strive to partner and work collaboratively with other agencies in the area to offer the maximum support to young people.

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- **Restorative Practice** - we use a restorative approach encouraging young people to take responsibility for their actions.
- **Family Engagement** - we recognise the significance of family for our young people and proactively build relationships with families for the benefit of the young people.
- **Trauma Informed** - we acknowledge the impact of trauma on the young people in our community and working from a trauma informed approach we build therapeutic relationships.

### Activities and Achievements

#### Overview

2022 was an exciting and positive year for Solas Project. Following a challenging few years due to Covid19 and significant changes in our team, we moved into a new phase as an organisation in 2022. It was a year of significant growth for us with the expansion of our Rua programme into Dublin 12 and the addition of TRY (Targeted Response to Youth) to the Solas Project team, alongside the official launch of our Liberate Youth Work team in early 2022. This expansion has brought new opportunities and allows us to provide support to additional young people in our community. There has also been plenty of challenges with the addition of many new staff members and further pressure on our already squeezed premises.

While still feeling the impact of Covid19 in some aspects of our work, including continued reduced access to prisons; a shift in business practice for our corporate partners leading to reduced volunteering; and most significantly seeing the continued impact on young people's education and mental health as a result of the lockdowns. However, despite these challenges our face-to-face work returned to in full in 2022. For some of our programmes this has meant significant rebuilding following closures and for others it has looked like switching from 'survival mode' to more intentional developmental work.

At the year-end we had 33 staff on the monthly payroll 19 of whom are full time and 14 part time staff (19 women and 14 men). This included 9 additional roles that were added in 2022. Alongside our staff team we relied heavily on volunteers to run our programmes with 10 long term international volunteers and over 100 local volunteers involved on a weekly basis.

#### Staff and Team Development

2022 saw further growth in our staff team with the addition of 9 new roles. The increase in our team size has led to a concerted effort to focus on team culture and on building the capacity of staff across the organisation. In addition to our annual team week in August, we have had regular team meetings and staff training sessions.



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With the growth in the organisation, we have needed to increase our support and admin team. We created a new part time administrative support role at the end of 2021. This role provides significant support to our leadership team in the areas of HR, building management, funding, and events support. In mid 2022 we hired a second financial administrator in recognition of the increased organisational budget.

We have also invested in several staff working towards professional qualifications with 5 staff all undertaking various levels of professional youth work courses in 2022. Our leadership team also have been upskilling taking on level 9 courses in enabling building resilience and one member completing an MA in Criminology. Alongside the professional qualifications and ongoing standard training (child protection, first aid etc.) we have also brought in professionals to upskills our team in areas such as Diversity, Equality and Inclusion in Youth Work, Trauma Informed Practice, Recruitment Best Practice.

### Programme Reports

#### The Club (Primary After School Programme)



The Club is our After School care for School Age Children in the South West Inner City. The targeted children either live locally or attend school locally and we provide a safe place for them - a home away from home. We sit around a table together for dinner, help with homework and provide fun group activities. The Club is designed to support children to grow up to be healthy, confident and caring members of their community and to thrive, despite challenging circumstances.

We were delighted that 2022 saw The Club back in full and no longer impacted by Covid19. The staff team have invested time this year on re-establishing relationships with schools post covid with regular school visits and meetings with teachers.



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Over the past year we have been working on stabilising the programme and ensuring its sustainability. The staff team have been focusing on creating and delivering content in small groups to support young people in issues such as - identifying and managing their emotions; building resilience; equality, diversity and inclusion with the support of our diverse range of international volunteers who have added a global focus. There has also been a strong focus on physical activities with weekly sports sessions and dance classes, alongside creative activities such as arts and crafts and baking.

### Liberate (Community Youth Work)

In 2021 Solas Project was selected as the organisation to provide a community-based youth work programme to the young people (10 – 24 years) of the South West Inner City. Liberate was set up in September 2021 and completed its first full year in 2022. Liberate's work includes regular outreach, programme work, individual support, drop-in sessions, residential trips and involvement in local community events.

Liberate focuses on the personal development of young people, with a view to progressing to social political education where young people become agents of change within their own community. The needs of each young person or group are assessed with the young people and a planned programme of engagement is then put in place. Liberate sees the youth work relationship as the centre to all its work, it is through this relationship that a process of change can be embarked upon.



In February 2022 we officially launched Liberate with the Minister of Children, Equality, Disability, Integration and Youth, Roderic O Gorman. Our guests at the launch included local schools, local youth and community workers, politicians, local residents, community Gardaí, representatives from CDETB and CDYSB, our own team of staff and volunteers, and most important of all young people! It was great to be able to showcase what the Liberate team of five staff plus volunteers and young people have accomplished thus far.



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In 2022 Liberate supported over 120 young people through group work, one to one's, residentials, outreach and open drop-in sessions. Highlights included the large participation of young people in the running of the community Halloween event, running our first (of what will be many) Barber shop training programmes and a 'behind the scenes day' at the Hyatt Hotel which resulted in some of our young people gaining employment in the hotel.

#### The Yard (Social Enterprise)

2022 was a brilliant year for the Yard and saw the fulfilment of some long-term goals. We expanded our opening hours for our main Yard Crew to 3 days a week. Our capacity (due to space) remained at 6 young people. However, we have been opening on other days for one to one and small group work as a resource for our young people across both our Liberate and Justice programmes.



In September 2022 we also added in some additional staff hours to focus on individual support sessions to allow time to identify and help young person to pursue their next steps. The final group of 2022 finished in February 2023 and was our most successful group to date. For the first time we also ran a summer programme, supporting 6 young people who were returning to school in September to maintain structure and build skills during the summer period.

Our Social Enterprise presence increased in 2022 with us winning a Dublin City Social Enterprise Award and participating in a number of national events including Gaisce's 'Generation Change' event and a SoCircular event in Dublin's Mansion House. We also hosted a very successful in-house Christmas market. Our ambitions for the Yard continue and we hope to further increase our opening hours in the year ahead.

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### Solas @ School (In School Programme)

Solas@School exposes young people to new experiences and different environments in recognition of the barriers that exist for young people from disadvantaged communities. We believe that by working with local schools we can provide interactive, educational and informative programmes that are inclusive and allow young people to be creative, have fun and express themselves. We provide programmes that celebrate all young people and look to elevate their voices and support them in their educational journey, particularly working with young people as they prepare to transition from primary to secondary education. While most of Solas Project's programmes are targeted, Solas@School allows for wider community reach while providing a positive introduction to the further supports available for young people through Solas Project's targeted programmes.



2022 saw the slow return to normality for Solas@School as we continued to be hindered by Covid19 restrictions and the slower than expected return of corporate volunteers. We were delighted to have our Solas Business programme back up and running from May 2022, and this year we developed several new local business partnerships in the Liberties. The rest of our primary school programmes were back in full in September 2022 and we plan to focus on rebuilding our secondary school programmes in 2023.

*"The atmosphere there was great; kids were happy, teachers were happy, and volunteers were happy. A fantastic day out for everyone." Corporate volunteer.*

A highlight of the year was being back in UCD for the return of our annual Solas@School Tag-Rugby Blitz in June. The event which had run every year since 2011 has been really missed over the past 2 years. We had over 400 children attend from 10 schools from across Dublin 7, 8 & 12. The event was supported by 100 volunteers representing 10 corporate partners alongside regular Solas Project volunteers.

### Compass (Prison Programme)

Compass is our prison programme supporting young people both in prison and on their release into the community. Through our work in the prison, we build up trusting relationships with young people (under 24 years) which then leads to us providing them with a strong support system when they return to the community. In the community we provided intense key working support for 16 young men at any one time, to prevent them from returning to prison and instead to build healthy routines and ultimately to see them live out their full potential.

2022 was a year of two halves, the start which, in line with government guidelines, meant the Compass programme could not return to the prison setting for in-service provision as planned. The second part of this year changed significantly with a full return to Mountjoy Progression Unit and the expansion of our Oberstown based programmes. In Mountjoy we ran a number of interventions including, two employment readiness programmes, two barbershop courses, and a sports programme. All of this ran alongside our one-to-one engagements and pre-release support plans. Unfortunately, we were unable to re-renter Wheatfield Prison due to ongoing restrictions.

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Our community support continued with our team supporting 18 young people, many who we have been supporting for a number of years and some who were newly released from prison. We also celebrated our first Compass Graduations this year with three of our young people formally graduating from the programme. These events were a wonderful opportunity for our team, the young people and their families to reflect on their journey of change and recognise the hard work and commitment the young people had put in to reaching this goal.

*"It was very real to talk to another young fella who had been there, you could ask questions you wouldn't ask normally, it made me feel a lot more able and maybe it won't be too bad if I know what I'm doing."  
– Oberstown programme participant*

2022 saw the official launch of our work in Oberstown Detention Centre with one full time youth worker designated to working on the Oberstown Campus. The role of this youth worker is to run programmes in the detention centre with the aim of preparing young people for their return to their local community or in some cases, their transfer to adult prison. As well as running programmes in Oberstown, young people released to the community are offered a key working support system to facilitate a successful progression path while back in the community.

This year the work in Oberstown included an intensive transition programme to educate and prepare young people for their transition to adult prison. This can be a daunting and unnerving process time for young people who have a lot of questions and uncertainty as to what lies ahead. 18 young people completed this programme in 2022.

Alongside the transition programme our team also delivered a range of programmes including young people and court and learning for life in addition to our weekly sports sessions. Our team also had to adapt to working with a more varied range of young people, some with very serious violent and abusive offences. Our team adapted to this and offered the same level of support to all the young people with Oberstown without prejudice.

#### **Rua (Youth Justice)**

Rua is our youth work programme for 15 – 22 year olds involved or at risk of becoming further involved in the criminal justice system. Central to Rua is the trusting relationships built between our team and the young people. This is achieved through a youth work model, which allows us to support them to make good life choices. We work both one-to-one and in small groups offering practical support, personal development and moving young people towards further education or employment.

We apply a 4year intervention model using a criminogenic based risk assessment. Our model emphasises that our approach is a long term one, accepting that real changes will not take place quickly. We are committed to 4 years of relentless support for our young people, staying constant through the successes and the setbacks. In Dublin 8, the first 6 months saw the referral of a new group of younger young people as some of our original referrals graduated from the programme. This required staff to adjust their work for a younger cohort. This has worked well and had brought a wider variation to the work being carried out within the programme.



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In addition to continuing support to 20 young people from the Dublin 8 area the programme expanded into Dublin 12. This involved the recruitment of 4 new staff and establishing ourselves in a new community. The Dublin 12 team, who started in April 2022 supporting 17 young people in 2022 with a future capacity of 20 young people each year.

While our one to one intensive support remains central to our work, this year we also focused on developing our group work to promote pro social behaviours. These groups ranged from barbershops, drop ins, music sessions to once off events on mental health, football tournaments and sexual health.

In addition to our on the ground work we continued to advocate for our young people at a National level through our relationship with the Department of Justice. Our team attended the National Youth Diversion Conference run by the Department of Justice and our Justice Programmes Manager was a key contributor to the conference discussing our approach in working with 'Hard to reach' young people.

#### **TRY (Targeted Response to Youth)**

Targeted Response with Youth (TRY) supports young people who, due to the societal impact of the drugs trade have had their lives negatively affected. The impact of which can be chaotic drug and alcohol use, mental health issues, and limited opportunities in educational and employment. TRY primarily targets those aged 18 – 26, implementing a peer led approach in community settings and building relationships by acting as role models. This work is centred on a youth work approach of intensive outreach and step by step key working support.



The TRY Project was started as part of the St. Teresa's Gardens Regeneration in 2017, initially on a small pilot basis targeting a group of young men who were engaged in public drug dealing in the flats complex. The project was hosted by Donore Community Drug and Alcohol Team and overseen by a volunteer steering group. In 2021, the geographical reach of TRY was expanded to include Oliver Bond House.

In February 2022, after a period of discussions and a formal transfer of undertakings process the three TRY employees joined Solas Project. TRY have become part of our larger Justice Team while retaining their unique identity. The young person centred approach of TRY fits well with the vision and values and Solas Project and we share the same ethos of never giving up on young people. The leadership of Solas Project saw the value the skills and specific skillset of the TRY team would bring to our organisation and most importantly to the young people in our community.

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Our focus in 2022 was on re-establishing and developing the work of TRY in both Donore Avenue and Oliver Bond after a period of significant transition and uncertainty. The TRY team continued to engage their target group through regular outreach, bridging support and supporting some young people through a more intensive long-term approach working with around 60 young people over the year. In summer 2022 an additional part time staff member was added to the team. Towards the end of 2022 work began on developing and documenting our intervention model for the programme.

### Volunteering Report



Solas Project places a high value on volunteering and our work would not be possible without the commitment and skills of our volunteers. We recognise the unique contributions of volunteers and the benefit for young people of building relationships with a wide range of trusting adults.

Our volunteer team are diverse coming from around the world and from all walks of life with volunteers ranging in age from 18 to 65+. We have approximately 100 volunteers who serve each week throughout the year as well as additional corporate volunteers who participate in short term volunteer programmes each year.

*"The team has been so encouraging, pushing us to take initiative, trusting me to manage challenging situations. It really gave me a boost of confidence. I'm going to go home in August feeling more confident. One year ago there's things I would have never been able to do, and today, with the time that I spend with Solas Project, I can!"*  
- European Solitary Care Volunteer 2022.

This year we had over 120 active volunteers. These volunteers served across our programmes, ranging from helping 5 year olds with homework, to woodturning in the Yard to running employment programmes in prison. We also have volunteers with specific expertise who support our programmes in areas such as sound and music production, barbering, visual arts and woodwork. In addition, we have skilled volunteers to support behind the scenes for legal support, photography and communications.

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We have robust volunteer policies in procedures in place which are overseen by our Volunteer Manager. This includes a rigorous application process and high-quality induction, training and support for volunteers. In July 2022 we were awarded the European Solidarity Corps (ESC) Quality Label which certifies that an organisation is able and willing to carry out high quality solidarity activities in compliance with the objectives and quality standards of the ESC.



In 2022 we started to work towards the “Investing in Volunteers Quality Standard” in conjunction with Volunteer Ireland. This is Ireland’s national quality standard for best practice in volunteer management. We are midway through the process of achieving this accreditation. This process has required a significant investment in time from our volunteer manager – this has included updating policies and practices, training sessions with staff and volunteer training.



We were also delighted in 2022 to have the return of our annual Volunteer Celebration in June. After 2 years of hiatus due to Covid19 it was all the more inspiring to witness so many volunteers in one room and to connect volunteers spread across our various programmes. Our volunteers who worked alongside us through the pandemic received an award in recognition of their significant contribution.

#### **Impact and Strategy**

At Solas Project we are passionate about ensuring that every support we provide our young people is effective and achieves its outcomes. We have monitoring structures in place for each of our programmes, in line our programme goals and with both statutory and private funding requirements. We recognise that success and progress look different for each young person depending on their abilities and personal circumstances.

We are committed to an ongoing process of evaluating and monitoring of our programmes. This takes place in reflective practices facilitated in regular team meetings and at supervision. Each team works to continually evaluate the inputs and outputs of programmes through weekly records, monthly reports and end of programme reports. We consistently engage in a process of evaluation that allows us to employ learned practice wisdom to better provide programmes for young people. In 2022 we developed a sophisticated data collection tool for our youth justice work that our Justice Programmes Manager and finance administrator developed with pro bono support from one of our corporate partners. This should help us capture our impact and key statistics in a much less arduous way.

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We also engage in longer term strategy and reflection sessions annually which allows each team to reflect on the bigger picture of what they do as youth workers and continue to pursue excellence in the field.

#### Looking Ahead to 2023

Following the quick growth we experienced in 2022 our focus has shifted as we look ahead to 2023. Whilst hugely positive this growth has not come without its challenges and in the year ahead our focus is to embed the new work and team into the organisation. For 2023 we have three key priorities:

#### 1. Structure and Stability

- Commit to reviewing our organisational structure in line with the increased size of our team.
- Concentrate on increasing the depth and impact of our programmes in the year ahead rather than growth in width.
- Focus on staff well-being and retention.

#### 2. Space

- Focused effort on securing additional premises, both offices and youth work space.
- Improve our utilisation of existing space to ensure maximum usage and efficiency.

#### 3. Strategic Planning

In late 2022 we engaged an external consultant to begin a strategic planning process for the organisation. This process will continue into 2023 with regular sessions with the board and the leadership team as well as engagement with the staff team, young people and other key stakeholders. The completion of our strategic plan will allow us to focus in on some intentional areas of development and growth in the years ahead.

### Financial Review

During 2021 Solas Project reviewed and updated its financial procedures policy in line with guidelines issued by the Charities Regulator. This policy applies to Solas Project Board of Directors, employees, and occasionally volunteers. All individuals utilising Solas Project income or expenditure have a responsibility to follow this policy. The policy is scheduled for further review in 2024.

Internal financial controls at Solas Project include:

- documented financial policies and procedures.
- clearly defined roles and responsibilities.
- segregation of duties.
- reconciliation of transactions.
- approval hierarchies.
- financial reporting; and
- audit trail maintenance and reporting

Financial management and financial policies are split into five sections as follows:

- (I) Income
- (II) Expenditure
- (III) Banking (including payments, credit cards and loans)
- (IV) Assets and investments
- (V) Monitoring arrangements

Each section includes key controls and procedures, which are intended to serve as a guide for staff, charity trustees and management to implement best practice, transparency, and accountability.

The finance and administration team was expanded in the period with the addition of a part time financial administrator role during 2022 alleviating the burden of filing, statutory returns and monitoring travel & mileage. Additionally further hours were offered to an existing team member to acknowledge the transfer responsibilities of Garda Vetting & GDPR compliance.

# SOLAS AFTER-SCHOOL PROJECT CLG

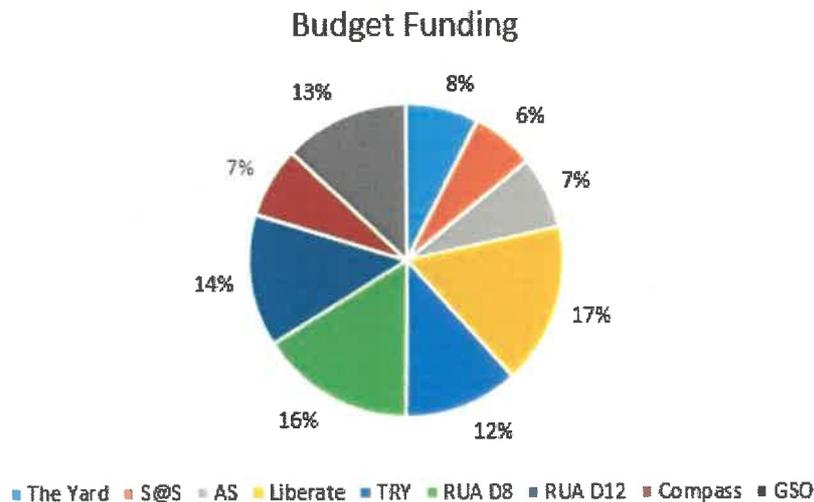
## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

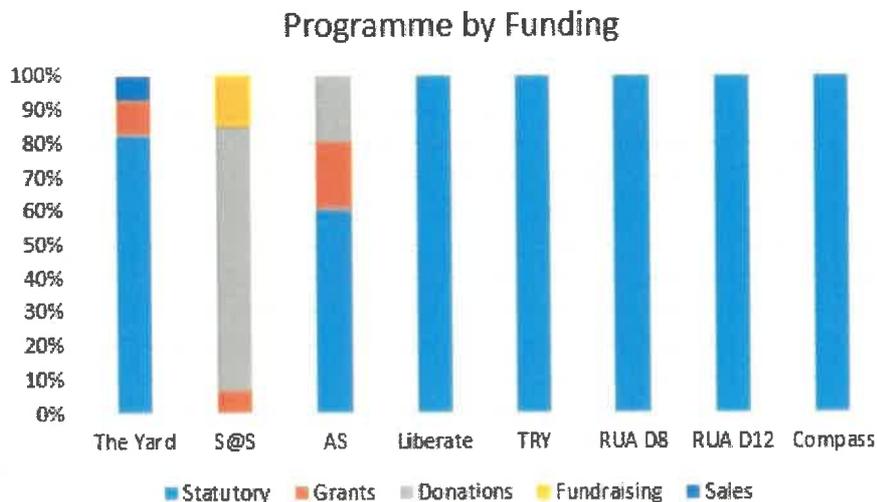
#### Financial Comments in FY2022

Sources of funding at Solas Project are a mix of government intervention-based funding, donations, legacies, charitable activities, fundraising and other benevolent fundings. The total income realised in 12 months of 2022 was €1,690,677. This is a 15% increase from the last set of accounts (which were 16 months). Total expenditure in 2022 was €1,586,308 an increase of 23%. The expansion of Rua into Dublin 12 and Oberstown Detention Centre and adoption of the TRY programme (under TUPE rules) as well as a full operational year for the Liberate programme are all factors attributable for the sizeable increased income and expenditure in a 12month period for Solas Project.

Contribution to Turnover by Programme:



Funding Sources:



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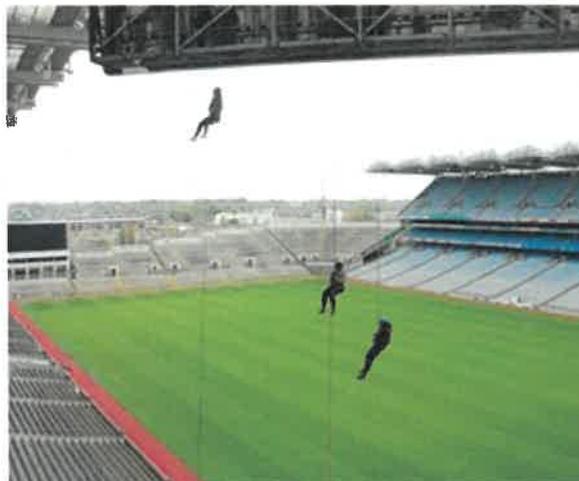
## DIRECTORS' REPORT

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Key contributing factors to income and expenditure movement during 2022:

- The company is operating within capacity to avoid overspending, whilst some programmes ran at a small deficit others expanded their geographic and operational reach. Overall expenditure constitutes 96% of total income demonstrating compliance with funders and the overarching mission of the organisation to deliver services to children and young people.
- All programmes struggled to manage delivery and financial capacity owing to a competitive marketplace for recruitment and retention of suitably qualified and experienced youth workers. Considering this, several programmes increased their expenditure in sessional and external facilitators including musicians, artists, barbers and overnight youth facilities.
- In addition to core funding from National Childcare Scheme, the **After Schools** programme benefited from several key donors, grants (Irish Youth Foundation, Dublin City Council) as well as church parish donations.
- **Liberate** made significant investment into programme equipment and development of its premises following an increase in the number of young people attending, leading to a small deficit.
- We saw one on one intervention with the young people on the rise as compared to 2021, leading to an increase in mileage cost in the Justice Programmes. In September 2022 the motor and travel rate were revised upward by the Department of Public Expenditures and Reform which led to an average 15% increase in mileage rate.
- We received two capital grants (once off funding) from CDYSB €25,200 and Dept. of Justice €17,300 in the last quarter of the year to purchase 16-seater bus for the programmes to improve the quality and range of activities available to young people. Our older bus was traded in at a value of €8,000.
- A further capital grant of €47,950 for the purchase of a smaller vehicle to assist with the work of **Rua** Dublin 8 and 12 and **TRY** programme was deferred at the year end.
- **The Yard** programme made sales of €15,026, two and half times the 2021 sales turnover, contributing to the increase in programme profitability. The programme was awarded €15,000 as an overall winner in the Local Enterprise Office Social Enterprise Awards. This was deferred to 2023.



# SOLAS AFTER-SCHOOL PROJECT CLG

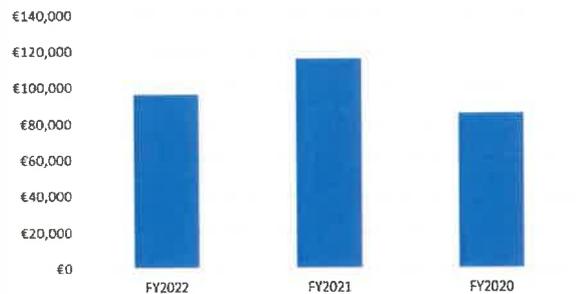
## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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- **Solas@School** continues to be independently financed entirely by the generosity of private donations, grants (Comic Relief) and significant corporate partnerships including a 3 year partnership with Arthur Cox that concluded in 2022. As part of their partnership Arthur Cox sponsored our **Abseil Fundraiser** at Croke Park in May 2022.

Solas@School 3 Year Income Review



- Due to the growth in 2022 two new venues; Bosco Youth & Community Centre, Dublin 12 and Elveden House, Cork Street were secured to accommodate the growth in activities available to young people. At both venues there was significant investment in equipment and furniture.
- The Department of Justice under the Youth Diversion Programme funding awarded the **RUA programme** an increase in the annual funding in relation expansion of its work in Oberstown, Dublin 12 plus the adoption of the **TRY Programme** under a transfer of undertaking from Donore Community Drugs & Alcohol Team CLG. The new programmes started in the second quarter of the year, picking up pace due to the experienced youth workers involved. The Rua and TRY programme were underspent on allocated funding due to the scarcity of suitable staff and as the TRY programme started in the second quarter.
- In the last quarter of 2022, the country experienced high inflation, higher cost of living and soaring energy costs. The organisation offered salary increases across the team in September to support the financial burden.
- At yearend the **Compass Programme** had a significant surplus of 16% of the Irish Probation Service and Irish Prison Service programme income. This arose from a key staff member taking extended paternity leave; therefore, salary costs were not fully realised.
- Overall **GSO** expenditure went higher this year as a direct consequence of new programmes, administration hours, recruitment costs and equipment being introduced in 2022. Also, some expenses which were taken care of by the stability fund in 2021 during covid-19 lockdown are now fully absorbed by the programmes resulting in higher GSO expenditure.

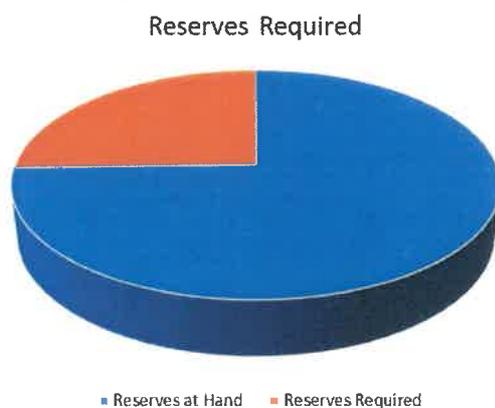
# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

During the year Solas Project continued to focus on retaining or expanding core sources of funding available from State interventions as a method to ensure stability and quality of service delivery across six programmes. These included:

Programme	Funded By: (in whole or part)
Liberate	<ul style="list-style-type: none"><li>• City of Dublin Youth Services Board (CDYSB) through the UBU Funding stream from DCEIDY</li></ul>
After Schools	<ul style="list-style-type: none"><li>• Community Childcare Subvention &amp; National Childcare Scheme - Department of Children &amp; Youth Affairs (via Pobal)</li><li>• Dublin City Council</li><li>• Irish Youth Foundation</li><li>• Notable Funds &amp; Corporate Donors</li></ul>
RUA	<ul style="list-style-type: none"><li>• Department of Justice</li><li>• (Youth Diversion Programme: Community Projects)</li></ul>
Compass	<ul style="list-style-type: none"><li>• Irish Prison Service</li><li>• Irish Probation Service</li></ul>
The Yard	<ul style="list-style-type: none"><li>• City of Dublin Education &amp; Training Board (CDETb)</li><li>• Notable Funds &amp; Corporate Donors</li></ul>
TRY	<ul style="list-style-type: none"><li>• Department of Justice</li><li>• (Youth Diversion Programme: Community Projects)</li></ul>
Solas@School	<ul style="list-style-type: none"><li>• Notable Funds &amp; Corporate Donors</li><li>• Abseil Fundraiser</li></ul>



The board is satisfied with the level of reserves and deferred income on hand. The overall outcome for the financial year was a surplus of €104,369 which will be utilised to make provision for a reserve of three months operating costs. The accumulated reserve stands at €407,212.

# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Noted Funds & Corporate Donors:



# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### Governance

#### Governing Document

Solas After School Project is a company limited by guarantee, incorporated in 2007. The company does not have share capital and consequentially the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required shall not exceed one Euro.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed by a Constitution which was updated in November 2021. All income is applied solely towards the promotion of the charitable objectives of Solas Project.

The organisation hosts an AGM each year where the members of the organisation are invited to attend to receive progress and financial updates from the Management Team. All current directors are also members in addition to two other loyal supporters. A register of all members is maintained annually.

In 2021 the Board ratified adoption of the Trustees Handbook. This handbook sets out Solas Project's policies and procedures in relation to all aspects of the charity's governance from the perspective of the Board of Trustees. The handbook documents the legal obligations of the charity trustees as well as the processes that the charity has in place to meet good governance standards, including those set out in the Charities Governance Code. The handbook will be reviewed every three years, although changes can be proposed at Board meetings and the handbook adapted accordingly.

The Board of Directors essentially provide the Governance of Solas Project with responsibility for structure and the direction of the organisation. Board meetings provide an opportunity for:

- Decision making regarding strategy and direction
- Key financial decisions
- Approval of major projects
- Approval of budgets
- Ownership and approval of accounts
- General financial oversight and direction
- Delegation of spending and decision-making authority

The Board recruitment process considers the need for adding experience and/or expertise where necessary, especially:

- Youth work
- Community Development
- Education Perspectives for Disadvantaged Communities
- Finance, Legal & HR
- Communications/ PR
- Evaluation & Risk

The Board typically meet 5-6 times in a year and have a minimum quorum of three persons.

# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

### Board Structure

At year end there were seven voluntary Board of Directors, three women and four men.

Role	Name	Biography
Chair	William Fitzgerald	William has been a Barrister at law since 2001 with wide ranging civil, criminal, commercial & administrative law practice. William also volunteered in the early days of Solas Project's teenage mentoring programme, supporting his mentee for 5 years
Company Secretary	Sheila Early	Sile is a retired Principal from a local partner school. Sile was in the position of Home School Community Liaison in the school when Solas Project first began and was very supportive to our Founder in the Initial set up process. Sile is also a qualified Counsellor and Psychotherapist
Treasurer	Ray Murphy	Ray is employed as the Group Corporate Planner at Smurfit Kappa Group plc. He has held various posts in the company since 1989, including three years in a private equity capacity with the objective of job creation in Irish enterprises, rather than simply a profitable return. Ray was Chair of Solas Project between 2011 and 2018 when he took up the role of Treasurer.
Director	Fiona Collins	Fiona is a Lecturer on Poverty & Social Inclusion in Dublin City University. She was previously Principal of local partner school. Under her leadership, the school was elected as an Ashoka Changemaker School—part of the first cohort of Changemaker Schools in Ireland. In her role of Director she is involved in overseeing our Measurement and Evaluation Process.
Director	Louise Jones	Louise is an assistant pastor in St. Catherine's Church on Thomas Street, one of Solas Project's key community supporters. Louise has a BA in Psychology and is a qualified Physical Therapist. She worked in education as Head of Assessments in a private college for 10+ years. Louise has volunteered in a variety of roles in Solas Project, including cooking meals for the After Schools Clubs and taking part in sports sessions.
Director	Rory Brazil	Rory Brazil is a Registered Life Planner (RLP®) and a Certified Financial Planner. Rory has volunteered with Solas Project as a Step Up as a mentor for several years
Director	Eddie D'Arcy	Eddie has worked in Youth Work for the past 40 years. This included years leading and developing Ronanstown Youth Service. He also served as Head of Youth Work with CYC National Youth Organisation. Eddie served as CEO of Solas Project from 2016 – 2020. Eddie currently lectures on the BA in Youth and Community in DKIT. Eddie has a Master's in Youth Work from Maynooth University and has received a number of prestigious awards for his work with young people, including the John O'Connell Award from Maynooth University.

### Board Attendance

#### Board Meeting Attendance Summary 2022

Board Name	Role	Feb-22	Strategy Session April-22	Jun-22	Sep-22	Nov-22	AGM Nov-22	Totals	%
William Fitzgerald	Chair / Member	1	1	1	1	1	1	6	100%
Ray Murphy	Treasurer / Member	1	1	0	0	1	1	4	67%
Louise Jones	Director / Member	1	1	1	1	0	0	4	67%
Sile Early	Company Secretary / Member	1	1	1	1	1	1	6	100%
Eddie D'Arcy	Director / Member	1	1	1	1	1	1	6	100%
Rory Brazil	Director / Member	0	1	0	1	1	1	4	67%
Fiona Collins	Director / Member	0	1	0	0	1	1	3	50%
In Attendance									
Amy Carey	CEO	1	1	1	1	1	1	6	100%
Michelle Hannon	Finance Manager / Assistant Co. Secretary	1	1	1	1	1	1	6	100%
Ashling Golden	Justice Programme Manager	0	1	0	1	0	0	2	33%
Pete Thompson	Schools & Partnerships Programme Manager	0	0	0	0	1	1	2	33%
Leanne Lowry	Youth Work Programme Manager	0	1	0	1	0	0	2	33%

# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Governance Subcommittees

In line with best practice set out by the Charities Regulator the board appointed 3 members to form a subcommittee to achieve a number of milestones in order to achieve compliance with the Governance Code, this committee are:

Ray Murphy (Chair)	Eddie D'Arcy	Rory Brazil	William Fitzgerald (when required)
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The subcommittee met 3 times in the year in addition to regular board meetings with the following attendance:

Board Name	Role	Governance Sub Committee (14/03/2022)	Governance Sub Committee (12/09/2022)	Governance Sub Committee (26/10/2022)	Totals	%
William Fitzgerald	Chair/ Member	0	0	1	1	33%
Ray Murphy	Treasurer / Member	1	1	1	3	100%
Eddie D'Arcy	Director/ Member	1	1	1	3	100%
Rory Brazil	Director/ Member	1	0	1	2	67%
In Attendance						
Amy Carey	CEO	1	1	1	3	100%
Michelle Hannon	Finance Manager / Assistant Co. Secretary	1	1	1	3	100%

#### Management & Operations

CEO	Amy Carey
Justice Programme Manager	Ashling Golden
Schools & Partnerships Programme Manager	Pete Thompson
Youth Work Programme Manager	Leanne Lowry
Finance Manager & Assistant Company Secretary (CRO & Regulatory Filing)	Michelle Hannon

Registered Address & Head Office	Unit 1, Liberty View, Long's Place, Dublin 8 (All programmes)
Operational Locations:	82 The Coombe, Dublin 8 (The Yard)
	80, The Coombe, Dublin 8 (Liberate)
	Saint Catherines Church, Thomas Street (After Schools/Liberate sessional)
	26 & 27 Basin Street, Dublin 8 (After Schools)
	St John Bosco Youth & Community Centre (Rua Dublin 12)
	Elveden House, Cork Street, Dublin 8 (Liberate & TRY)

During 2022 Solas Project continued its pursuit to comply with the Governance Code as set out by the Charities Regulatory Authority. During the year Solas Project has updated its Credit Card (Pleo) policy, Trustee Handbook, Garda Vetting Policy, Travel & Transport Policy, Smoke Free Policy, Risk Management Policy and Risk Register. In addition, Solas Project has applied for the Investing in Volunteers Quality Standard in relation to our Volunteer Policy, reviewing all internal procedures relating to volunteers in order to streamline and improve their experience and outcomes. Solas Project continues to ensure the health & safety standards of all premises and equipment are maintained to ensure the safety of young people and children in our care, our staff, volunteers and interns.

# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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### External Professionals

Auditors	UHY Farrelly Dawe White Limited FDW House, Blackthorn Business Park Coes Road, Dundalk, Co. Louth
Bankers	Bank of Ireland, Smithfield, Dublin 7.
Solicitors	Byrne Wallace, 88 Harcourt St, Saint Kevin's, Dublin, D02 DK18.

### Key Management Remuneration

No of Employees	Income Band Per Annum	Roles
4	€48,000 - €55,000 (FTE)	Schools & Partnerships Programme Manager Justice Programme Manager Youth Work Programme Manager Finance Manager
1	€60,000 - €65,000	CEO
Total in Period	€220,621 (including employers PRSI)	

### Policies and Guidance Documents

At Solas Project, we are committed to providing transparency through all our practices. Solas Project has suite of guidance documents and policies including, but not limited to:

- Financial Procedures Policy, Credit Card Policy & Mobile Phone Policy
- Health & Safety Statement including Risk Assessment of Facilities & Operations
- Staff Handbook & Employment Contracts
- Staff Training and Development Policy, and individual annual development plans
- GDPR / Data Protection Policy
- Child Protection Policy, Child Safeguarding Statements and Risk Assessments
- Volunteer Policy and Garda Vetting Policy
- Drug and Alcohol policy and procedures
- Anti-Bullying Policy and Complaints Policy
- Transport and Travel Policy

### Reference and Administrative Details

#### Risk Management

Solas Project recognises that charity trustees are responsible for ensuring that a risk management system is put in place to protect the charity from any harm that may be caused, by reducing the likelihood of each risk occurring and reducing the impact of each risk where possible. In 2022 Solas Project implemented a risk management system to reduce the likelihood of each risk occurring and minimise the impact of each risk where possible. There are 3 components; Risk Management Policy, Risk Register and Monitoring & Reporting to be reviewed annually at Governance Sub Committee reporting to the Board. Like all non-profit organisations, funding continues to be a struggle in an environment with increasing needs and constantly changing and uncertain sources. In recognition of this, Solas Project have focused on the long-term funding strategy of the organisation within its strategic planning for 2024-2028. Solas Project works with many vulnerable children and young people in the community, in line with our robust Child Protection Policy a report detailing any child protection issues is circulated each month to our board members highlighting any issues and the actions taken.

# SOLAS AFTER-SCHOOL PROJECT CLG

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Statement on Relevant Audit Information:**

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

### **Accounting Records:**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at Unit 1 Liberty View, Longs Place, Dublin 8.

### **Auditor**

In accordance with the Companies Act 2014, section 383(2), UHY Farrelly Dawe White Limited continue in office as auditor of the company.

The Directors' report was approved by the Board of Directors.

  
.....

**William Fitzgerald (Chairperson)**

  
.....

**Ray Murphy (Treasurer)**

Dated: ..Jul.28,2023...

# SOLAS AFTER-SCHOOL PROJECT CLG

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with Companies Act 2014. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

On behalf of the board

  
William Fitzgerald (Jul 28, 2023 09:11 GMT+1).....

**William Fitzgerald (Chairperson)**

  
Ray Murphy (Jul 28, 2023 09:11 GMT+1).....

**Ray Murphy (Treasurer)**

Dated: Jul 28, 2023 .....

# SOLAS AFTER-SCHOOL PROJECT CLG

## INDEPENDENT AUDITOR'S REPORT

### TO THE DIRECTORS OF SOLAS AFTER-SCHOOL PROJECT CLG

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#### Opinion

We have audited the financial statements of Solas After-School Project CLG (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 the Companies Act 2014, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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

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

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

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

#### Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 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.

# SOLAS AFTER-SCHOOL PROJECT CLG

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE DIRECTORS OF SOLAS AFTER-SCHOOL PROJECT CLG

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

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

- the information given in Directors' report, which includes the directors' report prepared for the purposes of company law, 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.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of directors**

As explained more fully in the statement of Directors' responsibilities, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). This description forms part of our auditor's report.

# SOLAS AFTER-SCHOOL PROJECT CLG

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE DIRECTORS OF SOLAS AFTER-SCHOOL PROJECT CLG

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

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



Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited

**UHY Farrelly Dawe White Limited**

**Chartered Certified Accountants**

Statutory Auditor

FDW House

Blackthorn Business Park

Coes Road

Dundalk

Co. Louth

Ireland

..... 25 July 2023

## SOLAS AFTER-SCHOOL PROJECT CLG

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 €	Restricted funds 2022 €	Total Unrestricted (12mths) 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total (16mths) 2021 €
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	4	231,281	-	231,281	351,228	-	351,228
<b><u>Income from charitable activities</u></b>							
Grant Income	3	-	1,282,707	1,282,707	-	890,743	890,743
Other trading activities	4	15,027	-	15,027	6,514	-	6,514
Other income	4	154,292	7,370	161,662	110,332	111,357	221,689
<b>Total income</b>	<b>2</b>	<b>400,600</b>	<b>1,290,077</b>	<b>1,690,677</b>	<b>468,074</b>	<b>1,002,100</b>	<b>1,470,174</b>
<b><u>Expenditure on:</u></b>							
<b><u>Charitable activities</u></b>							
General expenses	6	189,557	1,396,751	1,586,308	138,899	1,154,909	1,293,808
<b>Total charitable expenditure</b>		<b>189,557</b>	<b>1,396,751</b>	<b>1,586,308</b>	<b>138,899</b>	<b>1,154,909</b>	<b>1,293,808</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>211,043</b>	<b>(106,674)</b>	<b>104,369</b>	<b>329,175</b>	<b>(152,809)</b>	<b>176,366</b>
Gross transfers between funds		(142,799)	142,799	-	(120,971)	120,971	-
<b>Net income for the year/ Net movement in funds</b>		<b>68,244</b>	<b>36,125</b>	<b>104,369</b>	<b>208,204</b>	<b>(31,838)</b>	<b>176,366</b>
Fund balances at 1 January 2022		302,843	-	302,843	94,639	31,838	126,477
<b>Fund balances at 31 December 2022</b>		<b>371,087</b>	<b>36,125</b>	<b>407,212</b>	<b>302,843</b>	<b>-</b>	<b>302,843</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SOLAS AFTER-SCHOOL PROJECT CLG

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
<b>Fixed assets</b>					
Tangible assets	10		40,697		12,640
<b>Current assets</b>					
Debtors	11	27,238		23,973	
Cash at bank and in hand		643,201		521,357	
		670,439		545,330	
<b>Creditors: amounts falling due within one year</b>	12	(31,497)		(47,274)	
Net current assets			638,942		498,056
<b>Total assets less current liabilities</b>			679,639		510,696
<b>Deferred income</b>	14		(272,427)		(207,853)
<b>Income funds</b>					
Restricted funds			36,125		-
Unrestricted funds			371,087		302,843
			407,212		302,843

The financial statements were approved by the Directors on Jul 28, 2023

  
William Fitzgerald (Jul 28, 2023 09:11 GMT+1)

William Fitzgerald (Chairperson)

  
Ray Murphy (Jul 28, 2023 08:57 GMT+1)

Ray Murphy (Treasurer)

Company Registration No. 432917

# SOLAS AFTER-SCHOOL PROJECT CLG

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	(12 mths) 2022 €	€	(16 mths) 2021 €	€
<b>Cash flows from operating activities</b>					
Cash generated from operations	19		168,863		176,291
<b>Investing activities</b>					
Purchase of tangible fixed assets		(42,500)		-	
Proceeds on disposal of tangible fixed assets		6,000		-	
<b>Net cash used in investing activities</b>			(36,500)		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			132,363		176,291
Cash and cash equivalents at beginning of year			510,838		334,547
<b>Cash and cash equivalents at end of year</b>			643,201		510,838
<b>Relating to:</b>					
Cash at bank and in hand			643,201		521,357
Bank overdrafts included in creditors payable within one year			-		(10,519)

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

#### Charity information

Solas After-School Project CLG is a company limited by guarantee incorporated in the Republic of Ireland. Unit 1, Liberty View, Long's Place, Dublin is the registered office. The nature of the company's operations and its principal activities are set in the Director's Report.

#### 1.1 Accounting convention

The financial statements of the company for the year ended 31 December 2022 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2019.

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

The financial statements are prepared in Euro, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The comparative reporting period is from 1 September 2020 to 31 December 2021 (16 months).

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income from donations, gifts and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This includes donations, gifts, bequests, income from donations of assets and membership income.

Income from Charitable Activities also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classed as restricted or unrestricted dependent on the conditions included in each agreement.

Revenue grants are credited to the Statement of Financial Activities when received. In the event of the grant being for a period outside that of the audited financial statements, the grant income is deferred to ensure the income is recognised in the same period of the related expenditure.

Donations of services in kind are recognised as income in line with the accounting standard at market value.

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Support costs include those in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the organisation.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight line
Office Equipment	25% Straight line
Motor vehicles	15% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Items purchased in order to deliver programmes which are in part or wholly funded by a third party funder or organisation are not capitalised.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 2 Income per project

	2022	2021
	€	€
Compass income	108,411	135,151
Solas@school income	101,622	116,219
Step-up income	-	70,128
The Yard income	175,455	143,038
After school programme income	124,798	241,094
Rua income	561,266	286,365
CRCD Stability Fund income	-	45,318
Liberate income	319,040	132,497
Capital grant income	42,500	-
Windmill View	15,000	-
GSO - shared services income	242,585	300,364
<b>Total</b>	<b>1,690,677</b>	<b>1,470,174</b>

The Step-up Programme was incorporated into the Liberate Programme in 2022 and it continues to support young people.

#### 3 Grant income

During the current and prior year the charity received support through the following programmes:

- Department of Rural and Community Development/Stability Fund ("DRCD/Stability Fund")
- The Department of Children, Equality, Disability, Integration and Youth/ National Childcare Scheme ("DCEDIY/CCS/NCS")
- Dublin City Council - Summer Project Grants ("DCC")
- Department of Justice/ Irish Prison Service ("DJ/Irish Prison Service")
- Department of Justice/ Irish Probation Service ("DJ/Irish Probation Service")
- Department of Justice/Youth Diversion ("DJ/YDP")
- The Department of Social Protection ("DSP")
- The Department of Further and Higher Education, Research, Innovation and Science/ City of Dublin Education and Training Board ("DFHERIS/CDETБ")
- The Department of Children, Equality, Disability, Integration and Youth/ City of Dublin Education and Training Board/ City of Dublin Youth Service Board ("DCEDIY/CDETБ/CDYSB")
- The Department of Further and Higher Education, Research, Innovation and Science/ City of Dublin Education and Training Board/ Mitigating Against Educational Disadvantage Fund ("DFHERIS/CDETБ/MAED")
- European Solidarity Corps (via Leargas) GSO ("ESC/Leargas")

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Grant income	(Continued)	
	2022	2021
	€	€
DRCD/Stability Fund	-	45,318
DCEDIY/CCS/NCS - After School Programme	87,651	85,183
DCC - After School Programme	2,908	736
DJ/Irish Prison Service - Compass	41,965	61,577
DJ/Irish Probation Service - Compass	66,446	73,574
DJ/YDP - Rua	561,266	285,875
DJ/YDP - Capital grant	17,300	-
DSP	-	490
DCEDIY/CDETB - Step Up	-	23,060
DCEDIY/CDETB/CDYSB - Liberate	319,040	132,497
DCEDIY/CDETB/CDYSB - Windmill View	15,000	-
DCEDIY/CDETB/CDYSB - Capital grant	25,200	-
DFHERIS/SOLAS/CDETB/ALCE Grant - The Yard	119,780	101,751
DFHERIS/CDETB/MAED - The Yard	-	6,871
ESC/Leargas	26,151	73,811
	<u>1,282,707</u>	<u>890,743</u>
	<u><u>1,282,707</u></u>	<u><u>890,743</u></u>
4 Donations, trading and other income		
	2022	2021
	€	€
GSO Programme charge	153,452	110,332
Donations received (individual and corporate)	231,281	351,228
Trading activities	15,027	6,514
Other income (EWSS)	-	98,357
Other income - Services in Kind	7,370	13,000
Other income - Gain on disposal of fixed asset	840	-
	<u>407,970</u>	<u>579,431</u>
	<u><u>407,970</u></u>	<u><u>579,431</u></u>

During the year the organisation availed of legal services supplied on an in-kind or pro bono basis. The market value of these services has been recognised in the Statement of Financial Activities and expensed to the legal and professional services costs.

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Analysis of income received	GSO	Capital Grant	After School Programme	Compass	Rua	Solas@School	Windmill View	The Yard	Liberate	2022	2021
		€	€	€	€	€	€	€	€	€	€
DRCD/ Stability Fund	-	-	-	-	-	-	-	-	-	-	45,318
DCEDIY/CCS/NCS	-	-	87,651	-	-	-	-	-	-	87,651	64,578
DCEDIY/NCS	-	-	-	-	-	-	-	-	-	-	20,605
DCC	-	-	2,908	-	-	-	-	-	-	2,908	736
DJ/irish Prison Service	-	-	-	41,965	-	-	-	-	-	41,965	61,577
DJ/irish Probation Service	-	-	-	66,446	-	-	-	-	-	66,446	73,574
DJ/YDP	-	17,300	-	-	561,266	-	-	-	-	578,566	285,875
DSP	-	-	-	-	-	-	-	-	-	-	490
DCEDIY/ CDETB/ CDYSB	-	25,200	-	-	-	15,000	-	-	319,040	359,240	155,557
DFHERIS/SOLAS/CDETB	-	-	-	-	-	-	119,780	-	-	119,780	108,622
ESC/Leargas	26,151	-	-	-	-	-	-	-	-	26,151	73,811
GSO Programme charge	153,452	-	-	-	-	-	-	-	-	153,452	110,331
Donations received	54,772	-	34,239	-	-	101,622	-	40,648	-	231,281	351,229
Trading activities	-	-	-	-	-	-	-	15,027	-	15,027	6,514
Other income (EWSS)	-	-	-	-	-	-	-	-	-	-	98,357
Other income (In Kind)	7,370	-	-	-	-	-	-	-	-	7,370	13,000
Other income (gain on disposal)	840	-	-	-	-	-	-	-	-	840	-
	<u>242,585</u>	<u>42,500</u>	<u>124,798</u>	<u>108,411</u>	<u>561,266</u>	<u>101,622</u>	<u>15,000</u>	<u>175,455</u>	<u>319,040</u>	<u>1,690,677</u>	<u>1,470,174</u>

**SOLAS AFTER-SCHOOL PROJECT CLG**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	(Continued)			
	Unrestricted	Restricted	2022	2021
	€	€	€	€
<b>5 Analysis of income received</b>				
DRCD/ Stability Fund	-	-	-	45,318
DCEDIY/CCS/NCS	-	87,651	87,651	64,578
DCEDIY/NCS	-	-	-	20,605
DCC	-	2,908	2,908	736
DJ/Irish Prison Service	-	41,965	41,965	61,577
DJ/Irish Probation Service	-	66,446	66,446	73,574
DJ/YDP	-	578,566	578,566	285,875
DSP	-	-	-	490
DCEDIY/ CDETB/ CDYSB	-	359,240	359,240	155,557
DFHERIS/SOLAS/CDETB	-	119,780	119,780	108,622
ESC/Leargas	-	26,151	26,151	73,811
GSO Programme charge	153,452	-	153,452	110,331
Donations received	231,281	-	231,281	351,229
Trading activities	15,027	-	15,027	6,514
Other income (EWSS)	-	-	-	98,357
Other income (In Kind)	-	7,370	7,370	13,000
Other income (gain on disposal)	840	-	840	-
	<u>400,600</u>	<u>1,290,077</u>	<u>1,690,677</u>	<u>1,470,174</u>

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6 Analysis of resources expended

	GSO	Capital Grant	After School Programme	Compass	Rua	Solas@ School	Windmill View	The Yard	Liberate	2022	2021
	€	€	€	€	€	€	€	€	€	€	€
Wages and salaries	57,910	-	70,284	76,122	379,856	63,295	-	105,716	206,022	959,205	784,499
Social security costs	5,044	-	8,157	7,806	41,183	6,812	-	10,602	21,833	101,437	61,230
Other staff expenses	13,861	-	642	574	12,419	774	-	1,646	3,304	33,220	18,573
Scheme materials	-	-	-	-	-	-	-	10,646	-	10,646	-
Intern expenses	40,898	-	-	-	-	-	-	-	-	40,898	51,258
Volunteers expenses	4,166	-	225	-	100	200	-	-	235	4,926	-
Project expenses	290	-	19,946	3,835	35,146	2,228	15,167	-	32,260	108,872	109,758
Rent payable	3,500	-	5,700	3,000	15,380	1,500	-	3,577	8,800	41,457	41,680
Insurance	9,534	-	-	-	-	-	-	-	-	9,534	16,104
Light and heat	-	-	239	-	-	-	-	605	421	1,265	788
Property Upgrades	6,299	-	423	-	1,324	-	-	2,532	5,162	15,740	30,074
Repairs and maintenance	4,800	-	3,102	-	312	-	-	352	-	8,566	4,669
Printing, postage and stationery	2,650	-	-	-	34	-	-	70	9	2,763	1,354
Marketing and communication	40	-	-	-	64	-	-	457	2,623	8,151	1,205
Telephone	1,926	-	465	650	2,670	391	-	236	1,430	7,768	8,184
Computer expenses	4,388	-	-	-	1,476	-	-	-	737	6,601	6,045
Motor, travelling and subsistence	2,496	-	7,294	4,296	7,581	3,830	-	164	2,114	27,775	14,365
Legal and professional	8,496	-	60	-	825	300	-	1,946	1,440	13,067	16,722
Consultancy fees	5,074	-	-	-	-	-	-	-	-	5,074	-
Audit fee	5,843	-	-	-	-	-	-	-	-	5,843	4,059
Bank charges	3,096	-	-	-	-	-	-	-	-	3,096	424
General expenses	4,512	-	-	85	114	-	-	10	17	4,738	3,396
Depreciation	9,283	-	-	-	-	-	-	-	-	9,283	9,090
Fundraising costs	2,821	-	-	-	-	109	-	-	-	2,930	-
GSO charge - share of support costs	-	-	14,711	12,043	63,024	10,527	-	17,348	35,800	153,453	110,331
	196,927	-	131,248	108,411	561,508	94,933	15,167	155,907	322,207	1,586,308	1,293,808

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

(Continued)

	Unrestricted	Restricted	2022	2021
	€	€	€	€
6 Analysis of resources expended				
Wages and salaries	57,910	901,295	959,205	784,499
Social security costs	5,044	96,393	101,437	61,230
Other staff expenses	13,861	19,359	33,220	18,573
Scheme materials	-	10,646	10,646	-
Intern expenses	40,898	-	40,898	51,258
Volunteers expenses	4,166	760	4,926	-
Project expenses	290	108,582	108,872	109,758
Rent payable	3,500	37,957	41,457	41,680
Insurance	9,534	-	9,534	16,104
Light and heat	-	1,265	1,265	788
Property Upgrades	6,299	9,441	15,740	30,074
Repairs and maintenance	4,800	3,766	8,566	4,669
Printing, postage and stationery	2,650	113	2,763	1,354
Marketing and communication	40	8,111	8,151	1,205
Telephone	1,926	5,842	7,768	8,184
Computer expenses	4,388	2,213	6,601	6,045
Motor, travelling and subsistence	2,496	25,279	27,775	14,365
Legal and professional	1,126	11,941	13,067	16,722
Consultancy fees	5,074	-	5,074	-
Audit fee	5,843	-	5,843	4,059
Bank charges	3,096	-	3,096	424
General expenses	4,512	226	4,738	3,396
Depreciation	9,283	-	9,283	9,090
Fundraising costs	2,821	109	2,930	-
GSO charge - share of support costs	-	153,453	153,453	110,331
	<u>189,557</u>	<u>1,396,751</u>	<u>1,586,308</u>	<u>1,293,808</u>

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 7 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

<b>8 Net movement in funds</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	9,283	9,090
Profit on disposal of tangible fixed assets	(840)	-
	<u>          </u>	<u>          </u>

#### 9 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	38	24
	<u>          </u>	<u>          </u>

##### Employment costs

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Wages and salaries	959,205	784,499
Social security costs	101,437	61,230
	<u>          </u>	<u>          </u>
	<u>1,060,642</u>	<u>845,729</u>

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9 Employees

(Continued)

##### Key Management Compensation

	2022 €	2021 €
Gross salaries (inc. E'er PRSI)	220,621	234,065
	<u>220,621</u>	<u>234,065</u>

Key management comprised of the CEO, Finance Manager and three Support Managers.

The number of employees whose annual remuneration was €60,000 or more were:

	2022 Number	2021 Number
€60,000-€70,000	1	1
	<u>1</u>	<u>1</u>

#### 10 Tangible fixed assets

	Fixtures and fittings €	Office Motor vehicles Equipment €	€	Total €
<b>Cost</b>				
At 1 January 2022	13,443	2,540	25,800	41,783
Additions	-	-	42,500	42,500
Disposals	-	-	(25,800)	(25,800)
At 31 December 2022	<u>13,443</u>	<u>2,540</u>	<u>42,500</u>	<u>58,483</u>
<b>Depreciation and impairment</b>				
At 1 January 2022	6,273	2,230	20,640	29,143
Depreciation charged in the year	2,689	219	6,375	9,283
Eliminated in respect of disposals	-	-	(20,640)	(20,640)
At 31 December 2022	<u>8,962</u>	<u>2,449</u>	<u>6,375</u>	<u>17,786</u>
<b>Carrying amount</b>				
At 31 December 2022	<u>4,481</u>	<u>91</u>	<u>36,125</u>	<u>40,697</u>
At 31 December 2021	<u>7,170</u>	<u>310</u>	<u>5,160</u>	<u>12,640</u>

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Debtors

	2022	2021
	€	€
Amounts falling due within one year:		
Other debtors	25,667	22,295
Prepayments and accrued income	1,571	1,678
	<u>27,238</u>	<u>23,973</u>

### 12 Creditors: amounts falling due within one year

	2022	2021
	€	€
	<b>Notes</b>	
Bank overdrafts	13	10,519
Other taxation and social security	-	16,179
Other creditors	24,778	16,583
Accruals	876	3,993
	5,843	
	<u>31,497</u>	<u>47,274</u>

### 13 Loans and overdrafts

	2022	2021
	€	€
Bank overdrafts	-	10,519
	<u>-</u>	<u>10,519</u>
Payable within one year	-	10,519
	<u>-</u>	<u>10,519</u>

### 14 Deferred income

	2022	2021
	€	€
Other deferred income	272,427	207,853
	<u>272,427</u>	<u>207,853</u>

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 15 State Funding

During the period the charity received state funding to support costs of the organisation.

#### The Department of Children, Equality, Disability, Integration and Youth/ National Childcare Scheme (via Pobal)

##### **Programme: Solas After-School**

Under the Community Childcare Subvention (CCS) Programme, disadvantaged parents and parents in training, education or low-paid employment can avail of childcare at reduced rates. The subvention is available to children going to a participating Tusla registered community childcare service. NCS is the National Childcare Scheme which subsidises childcare costs for children.

##### **Term: Calendar Year**

	€
Amounts deferred in prior periods	Nil
Amount invoiced/received in current period	87,651
Total amount included in income for the period	87,651
Amount deferred to future periods	Nil

#### Department of Justice/ Irish Prison Service

##### **Programme: Compass**

Under the terms of the SLA Solas Project implemented an agreed In-Reach programme to offenders up to 24 years old in Mountjoy & Wheatfield. Compass is designed to deliver a prison based social intervention programme that continues into the community for 18 to 24 year olds in order to develop participants' self-awareness and self-confidence, and encourage personal, social and civic responsibility.

##### **Term: Calendar Year**

	€
Amounts deferred in prior periods	Nil
Amount invoiced in current period	55,000
Amount received in current period	45,250
Total amount included in income for the period	41,965
Amount deferred to future periods	13,035

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 15 State Funding

(Continued)

#### Department of Justice/ Irish Probation Service

##### **Programme: Compass**

Upon release with a trusting relationship already established Compass works with the young people who are on probation in the community. The charity supports them to find their feet in the community and concentrate on supporting them around serious risk issues such as employment, education, drug abuse, homelessness, mental health to name a few.

##### **Term: SLA = Calendar Year**

	€
Amounts deferred in prior periods	7,094
Amount invoiced/received in current period	63,000
Total amount included in income for the period	66,446
Amount deferred to future periods	3,648

#### Department of Justice/ Garda Youth Justice Programme

##### **Programme: RUA & TRY**

Rua supports young people who have found themselves involved in offending behaviour, focusing on a youth work model Rua staff focus on building relationships with young people deemed no longer suitable for diversion, supporting them to make good life choices.

##### **Term: SLA = Calendar Year**

	€
Amounts deferred in prior periods	5,794
Amount invoiced/received in current period	557,855
Total amount included in income for the period	561,266
Amount deferred to future periods	2,383

#### Department of Justice

##### **Programme: Capital Grant**

The purpose of this grant from the Department of Justice was to provide funding to Solas Project for the purpose of part-financing the purchase of a minibus. The term of the grant agreement was from 17/11/2022 until 31/03/2023.

	€
Amounts deferred in prior periods	Nil
Amount invoiced/received in current period	17,300
Total amount included in income for the period	17,300
Amount deferred to future periods	Nil

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 15 State Funding

(Continued)

**The Department of Children, Equality, Disability, Integration and Youth/ City of Dublin Education and Training Board/ City of Dublin Youth Service Board**

**Programme: Capital Grant**

The purpose of this grant from the Department of Children, Equality, Disability, Intergration and Youth was to provide funding to Solas Project for the purpose of part-financing the purchase of a minibus.

	€
Amounts deferred in prior periods	Nil
Amount invoiced/received in current period	25,200
Total amount included in income for the period	25,200
Amount deferred to future periods	Nil

**The Department of Children, Equality, Disability, Integration and Youth/ City of Dublin Education and Training Board/ City of Dublin Youth Service Board**

**Programme: Widmill View**

CDYSB / DCEDIY granted €15,000 towards rent and set up costs for the proposed new premises at 4 Oliver Bond Street, Dublin 8.

**Term: Calendar Year**

	€
Amounts deferred in prior periods	Nil
Amount invoiced/received in current period	15,000
Total amount included in income for the period	15,000
Amount deferred to future periods	Nil

**The Department of Further and Higher Education, Research, Innovation and Science/City of Dublin Education and Training Board (DFHERIS/CDET B)**

**Programme: The Yard**

The Yard is a social enterprise & skills development programme that equips young people with skills and knowledge that will see them empowered to fulfil their personal and professional potential.

**Term: SLA = Calendar Year**

	€
Amounts deferred in prior periods	2,753
Amount invoiced/received in current period	117,027
Total amount included in income for the period	119,780
Amount deferred to future periods	Nil

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 15 State Funding

(Continued)

**The Department of Children, Equality, Disability, Integration and Youth/ City of Dublin Education and Training Board/ City of Dublin Youth Service Board - UBU Liberate**

**Programme: Liberate**

UBU Your Place Your Space provides out of school supports to young people. These supports offer a wide range of quality activities, which are mainly community-based.

**Term: SLA = Calendar Year**

	€
Amounts deferred in prior periods	10,565
Amount invoiced/received in current period	308,475
Total amount included in income for the period	319,040
Amount deferred to future periods	Nil

**European Solidarity Corps (via Leargas)**

**Programme: GSO**

The European Solidarity Corps brings together young people to build a more inclusive society, supporting vulnerable people and responding to societal challenges. It offers an inspiring and empowering experience for young people who want to help, learn and develop.

**Term: SLA = Calendar Year**

	€
Amounts deferred in prior periods	Nil
Amount invoiced/received in current period	26,151
Total amount included in income for the period	26,151
Amount deferred to future periods	Nil

### 16 Contingent liabilities

The Company had no contingent liabilities at the reporting date.

### 17 Capital commitments

There were no capital commitments as at the date of the Statement of Financial Position.

# SOLAS AFTER-SCHOOL PROJECT CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 18 Analysis of net assets between funds

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Fund balances at 31 December 2022 are represented by:						
Tangible assets	4,572	36,125	40,697	12,640	-	12,640
Current assets/(liabilities)	638,942	-	638,942	498,056	-	498,056
Provisions and deferred income	(272,427)	-	(272,427)	(207,853)	-	(207,853)
	<u>371,087</u>	<u>36,125</u>	<u>407,212</u>	<u>302,843</u>	<u>-</u>	<u>302,843</u>

#### Unrestricted / General funds

The general reserve represents the free funds of the charity which are not designated for particular purposes.

#### Restricted funds

The restricted funds represent the cost of a bus purchased and capitalised during the year of €42,500, less a €6,375 depreciation charge on the asset.

### 19 Cash generated from operations

	2022 €	2021 €
Surplus for the year	104,369	176,366
Adjustments for:		
Gain on disposal of tangible fixed assets	(840)	-
Depreciation and impairment of tangible fixed assets	9,283	9,090
Movements in working capital:		
(Increase)/decrease in debtors	(3,265)	2,785
(Decrease)/increase in creditors	(5,258)	1,812
Increase/(decrease) in deferred income	64,574	(13,762)
<b>Cash generated from operations</b>	<u>168,863</u>	<u>176,291</u>

### 20 Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

### 21 Events after the reporting date

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

# **SOLAS AFTER-SCHOOL PROJECT CLG**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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

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### **22 Approval of Financial Statements**

The financial statements were approved and authorised for issue by the board of directors on 20 July 2023.

**Company Registration No. 432917 (Ireland)**

**SOLAS AFTER-SCHOOL PROJECT CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**NOT COVERED BY REPORT OF THE AUDITORS**

**SOLAS AFTER-SCHOOL PROJECT CLG**  
**The Yard Programme**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

					31 December 2022
	CDETB	ESB	IYF	Other	Total
	€	€	€	€	€
<b>Income</b>					
DFHERIS/SOLAS/City of Dublin ETB/ALCE Grant	119,780	-	-	-	119,780
Irish Youth Foundation	-	-	10,000	-	10,000
Donations received	-	1,648	-	29,000	30,648
Trading income	-	-	-	15,027	15,027
<b>Total income</b>	<b>119,780</b>	<b>1,648</b>	<b>10,000</b>	<b>44,027</b>	<b>175,455</b>
<b>Expenses</b>					
<i>Tuition wages</i>	77,995	-	10,000	17,721	105,716
<i>Employer PRSI on Tuition</i>	8,075	-	-	2,527	10,602
<i>Staff expenses</i>	1,646	-	-	-	1,646
<i>Scheme materials</i>	10,646	-	-	-	10,646
<i>Rent and rates</i>	1,775	1,677	-	125	3,577
<i>Legal &amp; professional</i>	1,946	-	-	-	1,946
<i>Telephone and computer expenses</i>	176	-	-	60	236
<i>Printing, postage and stationery</i>	-	-	-	70	70
<i>Advertising</i>	360	-	-	97	457
<i>Motor, travelling and subsistence</i>	164	-	-	-	164
<i>Property upgrade</i>	2,532	-	-	-	2,532
<i>Repairs and maintenance</i>	352	-	-	-	352
<i>Light and heat</i>	212	-	-	393	605
<i>GSO Charge</i>	13,894	-	-	3,454	17,348
<i>Sundry</i>	-	-	-	10	10
	<b>119,773</b>	<b>1,677</b>	<b>10,000</b>	<b>24,457</b>	<b>155,907</b>
Net surplus/(deficit)	<b>7</b>	<b>(29)</b>	<b>-</b>	<b>19,570</b>	<b>19,548</b>

**Notes**

The CDETB income for 2022 includes €2,753 carried forward from 2021.  
Income received during the year from CDETB was €117,027.