



2023

SOLAS PROJECT **ANNUAL REPORT**

**SOLAS AFTER SCHOOL PROJECT COMPANY LIMITED BY
GUARANTEE TRADING AS**

SOLASPROJECT

DIRECTORS' REPORT & AUDITED FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023
(12 MONTH ACCOUNTS)**

LEGAL AND ADMINISTRATIVE INFORMATION

DIRECTORS	L Jones W Fitzgerald E D'Arcy S Early B Keane A Teggart	(Appointed 30 November 2023) (Appointed 30 November 2023) (Appointed 21 September 2023)
SECRETARY	B Keane	
CHARITY NUMBER	17385	
COMPANY NUMBER	432917	
CHARITIES REGULATORY AUTHORITY NUMBER	20064570	
REGISTERED OFFICE	Unit 1 Liberty View Long's Place Dublin 8 Co. Dublin Ireland D08 WY84	
AUDITOR	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland	
BANKERS	Bank of Ireland 85 James Street Dublin 8	
SOLICITORS	Byrne Wallace 88 Harcourt Street St. Kevins Dublin D02 DK18	

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CHAIRPERSON'S INTRODUCTION



WILLIAM FITZGERALD
CHAIRPERSON

I am once again very pleased to present the Annual Report and Financial Statements of Solas Project for the period January to December 2023. As Chair of Solas Project and together with my fellow board members, our fundamental role is to ensure the essential stewardship of the charity, striving to ensure the functionality and governance structures are operating at optimal levels.

As ever, I highly value the contributions of my fellow board members who continue to make significant contributions through their valuable insight and expertise. They are fully committed to the mission of Solas Project and consistently give of their time to better the oversight of the organisation. This year there have been some changes to the board personnel, with Ray Murphy, Fiona Collins and Rory Brazil all stepping back from their duties after generously giving their time and commitment over the last number of years. They will all be missed. In their place, I am delighted to welcome both Aisling Teggart and Bertilla Keane who have already made significant contributions through their professional experience and strong skillsets. Welcome both!

A special note to Michelle Hannon who has also stepped back from her staff duties with Solas Project. Michelle was a vital linchpin between the workings of the board and senior management and her organisational skills, overall diligence, attention to detail and ever cheery manner will be sorely missed. I wish her all the best!

The board and senior management have worked tirelessly to develop a governance structure which is committed to accountability, transparency and delivering best practice in all activities and this work is now complete. As of late 2023 we are now fully compliant with the Charities Governance Code. I am very grateful for the time and effort expended by the sub-committee and senior management in that regard.

Financially, external factors – most notably the cost of living crisis – present ongoing challenges. Some recent staff salary increases have been implemented to address this. Also, on a positive note, I am delighted to see that the organisation's reserves have reached 3 months operating costs for the first time in 2023!

Staff and volunteers are the core strength of our services and the board extends its deep appreciation to each and every individual for their never ending energy and continuing commitment to the young people they support.

The ongoing work performed at Solas Project would not be possible without the range of funding from the State, grant-making bodies, partners and the public and I would like to express my gratitude on behalf of Solas Project to each of those funders. Volunteers and supporters remain a cornerstone of the organisation and they very generously give of their time for which we are most grateful.

I look forward with confidence to 2024.

A handwritten signature in black ink, appearing to read 'William Fitzgerald'.

William Fitzgerald

CEO REPORT



AMY CAREY
CHIEF EXECUTIVE
OFFICER

Starting into 2023, Solas Project had been through a significant period of transition and growth. Whilst hugely positive, this growth also came with challenges. Our goals for 2023 were therefore not to grow our work, but rather to ensure our foundations were strong for the years ahead. Of key importance was to embed our newer programmes and team members into the organisation.

We set out three key priorities for 2023 and it is encouraging to see the progress we have made in these areas. Alongside the important ongoing work of our frontline work our three key priorities for were: Structure and Stability; Space; and Strategic Planning.

STRUCTURE AND STABILITY:

We wanted to focused on the depth and impact of our programmes rather than growth in width. A lot of progress was made in this area and it has also been built in as a central part of our upcoming strategic plan. Specific programme developments are outlined in the programme reports but some examples of progress include the completion of a model for the TRY Programme, the creation of new recording systems for our justice programmes and the establishment of our referral structure of our After School Programme.

A large focus of this area was on our staff team, you can read more about the developments in the report. One significant development was a 5% salary increase for all staff in March in response to the significant rise in the cost of living in the preceding months.

SPACE:

At the beginning of the year we were significantly overcrowded in terms of both office space and youth work space. Our youth work was restricted as a result, particularly for our Liberate team. Significant progress was made in this area with our move into Windmill View House in August. This is our largest space as an organisation and is split over two floors.

We have set up with the first floor as our head office with meeting rooms. After several years of overcrowding, it is a delight and a relief, to finally have suitable office space for our staff. Windmill View now accommodates half of our team while the remainder have stayed in our previous head office at Liberty View. Liberty View has been redesigned to allow for more use by young people with the creation of a quiet one to one room and a new youth work/meeting room, in addition to our existing gym.

The second floor in Windmill View is a large, dedicated youth workspace which is used daily for groups of young people. The space consists of a permanent pool table, a foldable table tennis table, a PlayStation/gaming area and seating for eating together and youth work programmes. One of the breakout rooms has been set up as a music room while the other is a DJ room. These rooms are a resource for the whole organisation and used across all our programmes.

STRATEGIC PLANNING:

Our third priority for 2023 was to develop a 5 year strategic plan as an organisation. After a thorough process spread across the full year, we are delighted that our Strategic Plan 2024 – 2028 is now complete and in place.

One of the key pillars of our Strategic Plan is Advocacy. While this is an area we are keen to grow in over the coming years, 2023 allowed us ample opportunities to input into key policy areas affecting our young people and to share the realities our young people are facing. It is a testament to our team's strong work on the ground that we are being asked to speak on behalf of young people and inform future policy in these vital areas.

While there were plenty of challenges faced in 2023, as outlined throughout the report, overall it was a year of growing in depth and strengthening as an organisation. As we face into 2024 we have a stronger team, improved systems and a clear sense of where we are going as an organisation in the years ahead.

I want to take this opportunity to thank our committed Board of Directors, our skilled and passionate staff team, and the many dedicated volunteers who continue to be vital in supporting our work.

A handwritten signature in black ink that reads "Amy Carey". The signature is written in a cursive, flowing style.

Amy Carey



WHO WE ARE

Our 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 our four key values:

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.

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 teamwork 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.
- **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 & ACHIEVEMENTS

Programme Reports

In order to tangibly implement our vision of supporting children and young people to reach their full potential, our programmes operate under four key categories, offering innovative opportunities and holistic interventions from childhood, through adolescence and into early adulthood:

FOUR KEY PROGRAMME CATEGORIES



The **interrelation** of these categories is essential as we work to ensure comprehensive support for young people, leaving no gaps unaddressed. To achieve this, collaboration emerged as a central theme for us in 2023 as we sought out ways for our various teams and programmes to come together.

CASE STUDY

A particularly beautiful example of this was our year-end event, Santa's Grotto, where all our staff came together to provide gifts for **60 children** who attended the event from our Junior and Senior After Schools programme and families from our Liberate and Justice programmes.



2023 STATISTICS

Our 2023 statistics reveal that we had: **OVER 800 YOUNG PEOPLE** reached through Solas project programmes in 2023. **265** of those were intensive, long term youth work engagements.



1: EARLY INTERVENTION AND SCHOOLS WORK

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.

2023 STATISTICS

36 Young People in Programme
11 Young People Graduated
720+ hours of direct contact with young people
48 weeks of the year
Over 3,600 meals served

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.

SPOTLIGHT

On the 9th of June we ran our annual Tag Rugby blitz with UCD. We had **9 schools** attend with nearly **400 children** and over **100 corporate volunteers**.



2023 STATISTICS

215 Pupils took part in the Business Programme
18 Companies partnered with the Business Programme
297 Pupils took part in the Sport Programme



2: COMMUNITY-BASED YOUTH WORK

LIBERATE

Liberate is Solas Project's community-based youth work programme supporting young people aged 10 – 25 years. 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.

SPOTLIGHT

16 young people were awarded a **National Community Safety Award** in recognition of their work at Halloween creating a safe space for young people in their community on Halloween night as part of the Liberties Haunt event.



2023 STATISTICS

252 Young people engaged with Liberate
120 In intensive, long term engagements across the year
30+ Young people on residential
25 Helped with Liberties Haunt Halloween event

"I keep coming to Solas Project because it's a safe space and a break away from everything. They've given me so many amazing opportunities."

- **Liberate** Young Person



3: YOUTH JUSTICE

RUA

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 4 year 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.

2023 STATISTICS

1,030 One-to-ones with young people

270 Group work sessions

2,127 Other engagements (outreach, phone, family work, advocacy)

3447 Contacts in 2023

44 Young people engaged with Rua

“Rua has uplifted the area through its empowering engagement with high-risk young people, fostering a sense of community and opportunity among local youth. The efforts made by the Rua team to build relationships with existing services has further strengthened support networks and enriched the range of resources available, creating a more collaborative approach to youth diversion in the area, with the shared goal of keeping people safe.”

- **Inspector**, Crumlin Garda Station

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.

SPOTLIGHT

Having joined Solas Project in February 2022, the TRY programme and team fully bedded into Solas Project in 2023. After a year of hard work, we have completed the development of the **TRY model**.



2023 STATISTICS

610 One-to-ones with young people
1,378 Other engagements (outreach, groups, family work)
1,988 Direct contacts with young people

COMPASS (PRISON PROGRAMME)

Compass is our prison programme supporting young people in prison or detention and on their release into the community. Through our work in the prison, we build up trusting relationships with young people (24 years or under) which then leads to us providing them with a strong support system when they return to the community.

In the community we provide intense key working support for 18 young people at any one time. We work with young people towards a life free from offending, building healthy lifestyles and ultimately to see them live out their full potential. In 2022, our Compass programme expanded to include direct programme work in Oberstown Detention Centre (under 18s) and to support young people leaving detention on their return to the community. This work sits alongside our work in adult prisons – Wheatfield Prison and Mount Joy progression Unit.

2023 STATISTICS

206 Total in prison sessions
58 Young people engaged in prison/detention
22 Young people engaged in community
13 Transition programmes (Oberstown)
15 Court processes programme (Oberstown)
70 Sports sessions (Oberstown)
12 Other programme interventions (Oberstown)



4: SOCIAL ENTERPRISE

THE YARD

The Yard is a social enterprise community that uses a youth work approach through creativity to build confidence and skills. The vision of the Yard is to produce quality products, by empowering young people to fill their professional and personal potential, while creating a sustainable society. The Yard combines the teaching of both soft skills needed for a workplace (attendance, punctuality, attitude, respect) with the practical skills of teaching woodwork and woodturning. The Yard creates an environment that allows for one-to-one mentoring and to build and strengthen a young person's abilities and life experiences.

SPOTLIGHT

3 Young people received their **Bronze Gaisce medal** in 2023 as a result of their work in the Yard, volunteering with our After School Club and participating in an adventure journey.



2023 STATISTICS

23 Young people engaged in The Yard

- Developed a new weekly drop in session for past graduates of the programme to maintain their skills and have a positive social outlet.
- Successful 4 week summer programme for **7 young people** still in education to provide structure over the summer and to support their return to school in September.
- Commissioned to create the Dublin City Social Enterprise Awards.

PROGRAMME UPDATE

In September an Air Quality Control Test in the workshop (following changes in EU regulations) led to a recommendation that we reduce the level of woodturning in the Yard due to the size of our workshop. As a result, we did not run a programme as normal in the final quarter of 2023 but instead spent time redesigning the programme for 2024. Our new plan moves us away from a reliance on woodturning and includes woodwork and barbering alongside personal development and employment readiness modules. Alongside this adapted programme, we spent time reflecting on the steps needed to move towards developing social enterprise as a pillar in the organisation. This is a focus of our strategic plan over the coming years.

Staff & Team Development

2023 was both a challenging and fruitful year in the context of staff and team development. For the majority of the year we operated on reduced staffing levels due to a combination of recruitment challenges and a number of staff on extended sick leave.

We were short staffed for most of the year as we were unable to recruit suitable staff. This has been an issue across the youth work sector in 2023. This issue has been exacerbated by the cost-of-living crisis, in 2023 we lost three staff to emigration. We had three youth work positions that had to be readvertised during the year leading to long vacancies in some positions. This added pressure to the teams affected.

Despite these challenges, we put a large focus over the year on staff development and team culture. Following large growth in frontline staff numbers in 2022 we chose to focus on embedding our newer programmes and team members into the organisation. To build towards having a more settled and established team we invested in regular time together for team building and staff training. This included regular whole team meetings, our August team week, specific culture sessions and several whole team sessions focused on our strategic plan.

We placed significant focus on staff training and development. We had 2 staff complete professional degrees and one complete a Master's degree. We currently have two in the process of gaining their degrees. We had one staff member start a Masters in Human Rights in Criminal Justice sponsored by the Department of Justice. One of our Managers completed a Level 9 Certificate in Leadership and Management and one of our Finance team completed a professional qualification in payroll.

Alongside the professional qualifications and ongoing standard training (child protection, first aid etc.) staff have also undertaken continual professional development in a variety of areas including Trauma Informed Practice, Meitheal, ASIST and Restorative Practice.

In September our leadership team organised an in-house youth work training for staff who do have a youth work qualification. This ran over 4 sessions with inputs on topics such as Youth Work Models, Ethics in youth work and Equality and Social Justice. 14 staff took part in the training, and it is something we are considering repeating on an annual basis.

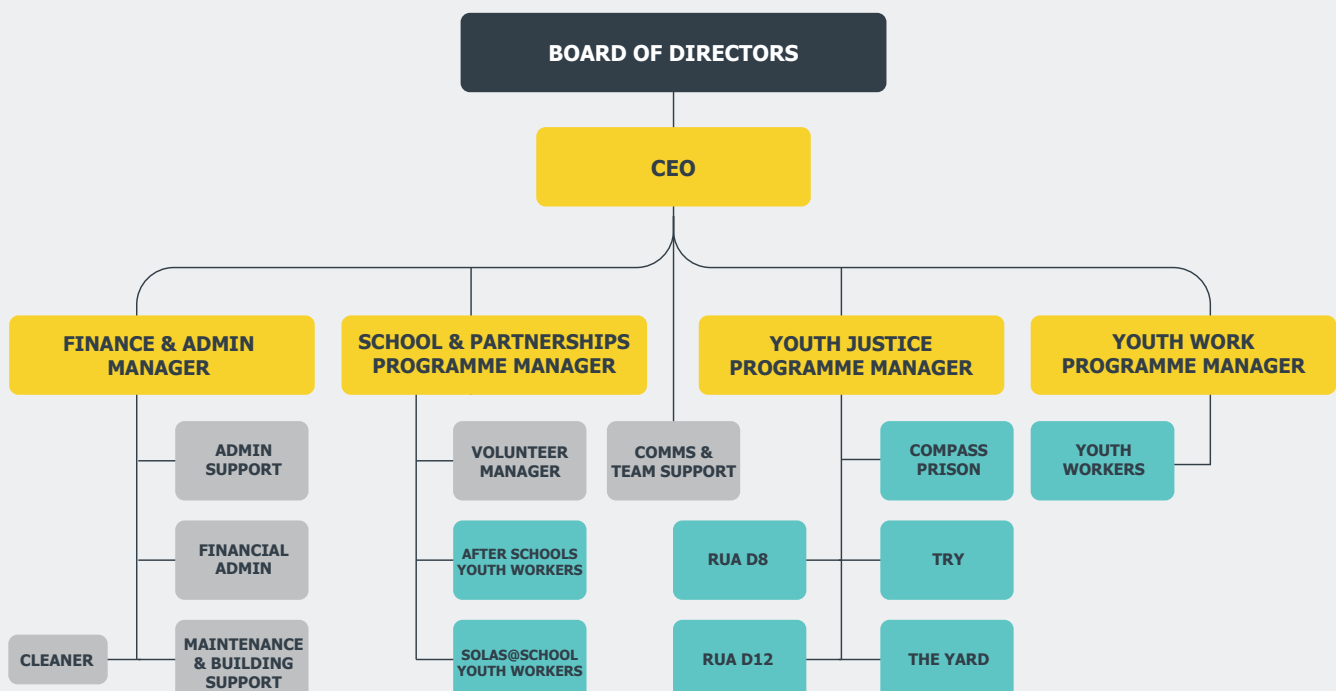
In addition to strengthening our existing team we also added additional support roles in the organisation. As we have grown over the past few years there has been an overloading of responsibilities on the Leadership team

leading to a reduction in their capacity to operate efficiently and effectively. Two key areas that were identified as staffing gaps that would release pressure from the leadership team were buildings management and communications.

Having successfully received funding for these roles two new part time positions were created. Our new Caretaker and Buildings Support role started in August, followed by our Communications and Team Support role in October. These roles have successfully taken workload from the leadership team as well as leading to a significant improvement in our internal and external communications, and our buildings maintenance and management.

On March 1st we introduced a 5% salary increase for all staff. This was in response to the significant rise in the cost of living in the preceding months. In addition to rise in costs, the public sector pay agreement that was finalised in October 2022 saw significant wage increases putting pressure on in terms of providing competitive salaries. While this had not been budgeted, the savings on salaries due to vacant posts covered the cost of the increases.

ORGANISATION STRUCTURE



= LEADERSHIP

= SUPPORT STAFF

= YOUTH WORK STAFF

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.

We have a diverse team of volunteers from around the world and all walks of life, ranging in age from 16 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.



INVESTING IN VOLUNTEERS

We decided to formally demonstrate the value that volunteering adds to our organisation by embarking on a journey with 'Investing in Volunteers', which is a quality standard for all organisations involving volunteers. After undergoing a thorough assessment, we are delighted to have been awarded the badge of achievement for 2023-2026 in recognition of our commitment to volunteering. As part of the qualitative data, we received the following feedback from volunteers across the organisation:

“I enjoy it so much, I feel valued and getting a thank you from the children and seeing them progress is so rewarding.”

“Volunteering has taken me out of my comfort zone and helped me clarify the area of work that I want to do in the future.”

“I’ve grown as a person, I come away every time buzzing and I’m always learning something new.”

VOLUNTEER CELEBRATION

We hosted our annual Volunteer Celebration at Guinness Storehouse in June, to thank all those who have dedicated their time and energy to our various programmes throughout the year. A particular highlight from the evening was a musical performance by one of our young people who composed a song for the occasion about the impact Solas Project has made in her life, as reflected in the following lyrics:

“Thank you for everything, without you I couldn’t have been the person I want to be, thanks for accepting me.”

EUROPEAN SOLIDARITY CORPS (ESC) VOLUNTEERS

We continued our partnership ESC, an EU initiative that provides young people aged 18 to 30 with the chance to engage in voluntary activities that promote solidarity, foster social integration, and contribute to positive social change. For the first half of the year we had Lomé and Lucas from France, and Berivan from Turkey to support our Solas@School and After School programmes. Upon reflection on the experience Berivan shared:



BERIVAN
ESC VOLUNTEER

“After the first few months I built good relationships with the children which made me happy. Improving myself in different areas kept me motivated and I enjoyed interacting with the Irish volunteers as they made me feel at home. I couldn’t be more grateful for their presence and their help, it was a unique and valuable experience.”

At the end of the summer we said our goodbyes and in September we welcomed three new ESC volunteers: Sarah from Italy, Tess from Germany, and JC from France. These three will be with us until the end of the summer of 2024 serving primarily with our Early Intervention and Schools work.



Volunteer Celebration at Guinness Storehouse



ESC Volunteers: 2022/23 and 2023/24 Cohorts

Impact & 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 with 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. A key development in 2023 was the development and implementation of a new matrix system for gathering data and tracking the progress of the young people in our Rua and TRY programmes.

We also implemented a communications strategy through regularly sharing updates on our work and the challenges faced by our young people across our social media channels, website blog, and quarterly newsletters to our supporters and volunteers. In October, we took our commitment to clear and effective communication a step further by securing funding to establish a new part-time position: Communications and Team Support. This addition not only improved our internal and external communications but also alleviated the workload of our leadership team.

One of our key priorities for 2023 was to develop a 5 year organisational strategic plan. We are very grateful Helen Newman who we engaged as an external support in the development of our strategy, without her input and support we would not have succeeded.

We started this process in January 2023 with a joint board and leadership team session. This was followed by numerous sessions with the leadership team throughout the year as well as several whole staff team sessions. Once we had the outline of our strategic priorities, we then undertook 7 individual programme strategic planning sessions. These sessions were a chance to go deeper into each area of our work, dreaming for the future and putting practical goals in place.

As well as our four strategic priorities (see image below), we also recognised to strengthen our foundation as an organisation which is captured under 'Organisational Excellence'. The 2024 implementation plan focuses heavily on this area to ensure we are in the best position to achieve the remainder of the plan. The final 5 year plan and our 2024 Implementation Plan were approved by the Board of Directors in November 2023.

FOUR STRATEGIC PRIORITIES



The fourth key pillars of this new Strategic Plan is Advocacy. While we have hopes to grow and develop this strand of our work, it is important to recognise the strong advocacy work that took place across 2023.

In March, Amy Carey (CEO) and Leanne Lowry (Youth Work Programme Manager) spoke at the Joint Oireachtas Committee for Children, Equality, Disability, Integration and Youth with others across the Youth Work sector. We spoke about the need for integrated supports for our young people across all the areas of their lives. This was followed by the launch of the Oireachtas Committee's "The Future of Youth Work" report in July, where many of our suggestions were included in the recommendations put forward by the committee.

Our team took an active role in the Citizens Assembly on Drugs process this year. Across three different areas, our team advocated for the need for a change in our approach to addiction as a society. In May, Karl Ducque (TRY Team Leader) shared his own lived experience, while Amy spoke about the impact of drugs on the communities and young people that Solas Project supports. In the September session, Ashling (Youth Justice Programme Manager), spoke about the impact our current justice system has on young people caught up in addiction.

In addition to these policy areas our leadership team were speakers at a number of sector events including the Probation Community Organisations conference, an IPRT Progress in the Penal system Report launch, the Dublin City Social Enterprise Awards and the National Youth Diversion Conference.



FINANCIAL REVIEW

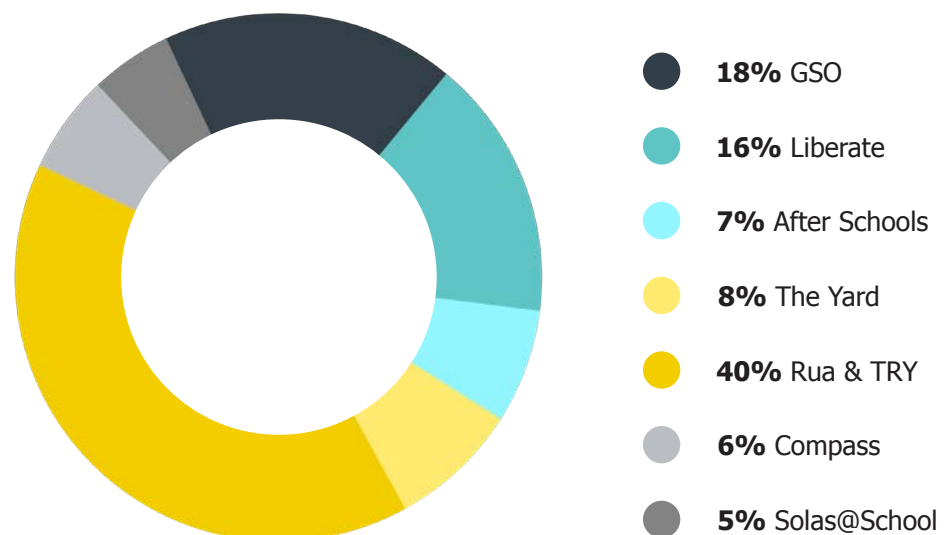
2023 Finances

Sources of funding at Solas Project are a mix of government intervention-based funding, corporate grants, donations, charitable activities, fundraising and other benevolent fundings.

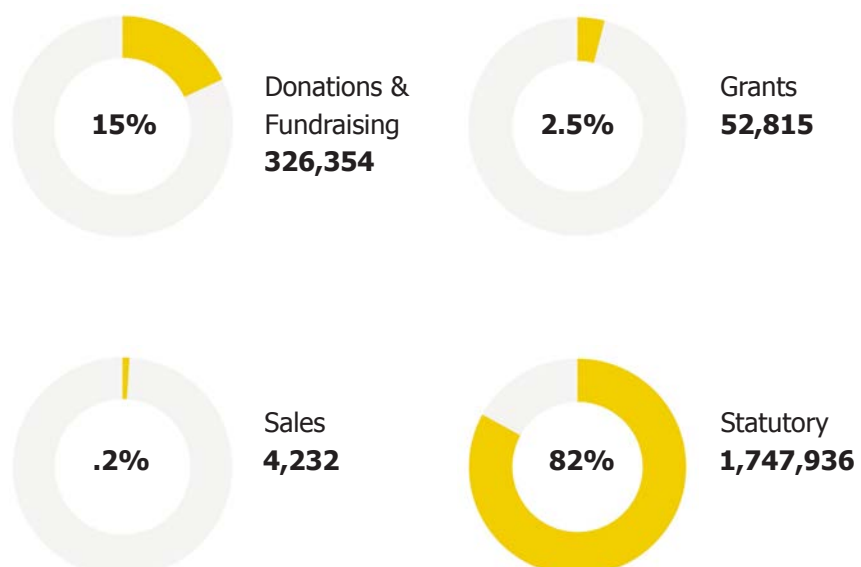
The total income realised in 2023 was €2,131,338 which equates to a 26% increase compared to 2022. Total expenditure in 2023 was €2,022,677 an increase of 28% compared to 2022.

Windmill View set up costs, the growth of the Rua and TRY projects and the addition of 2 new roles in Central Services are all factors attributable for the sizeable increase in income and expenditure in the 12month period.

CONTRIBUTION TO TURNOVER BY PROGRAMME:



FUNDING SOURCES:



KEY CONTRIBUTING FACTORS TO INCOME & EXPENDITURE MOVEMENT DURING 2023:

The company is operating within capacity to avoid overspending, whilst some programmes ran at a small deficit others expanded their geographic and operational reach whilst delivering a breakeven or surplus position.

Overall expenditure constitutes 95% of total income demonstrating compliance with funders whilst achieving the overarching mission of the organisation to deliver services to children and young people.

All staff were given a 5% increase to their salaries in March to reflect an increase in the cost of living across the country.

In addition to the first full year of core funding from the National Childcare Scheme, the After Schools programme benefited from several key donors and grants as well as church parish donations. Increased efforts in fundraising resulted in a small surplus in the period, from a deficit position in 2022.

Liberate has a €5,008 deficit for the period. This is mainly due to the 5% cost of living increase applied to salary costs and inflation on programme costs. Whilst there was an increase in core funding for the period, it wasn't sufficient to cover these additional expenses.

Justice programmes Rua Dublin 12 and TRY had their first full year of operation in this period which included the addition of a part time role in TRY. An extra focus this year bringing young people on residential trips resulted in an increase in programme expenditure.

We received a capital grant of €47,950 from the Dept. of Justice to purchase a 9-seater vehicle to assist with the work of Rua Dublin 8 and 12 and the TRY programme.

The Yard had a €7,028 surplus for the period. The service was not operation in the last quarter of the period which contributed to the surplus. The programme achieved sales of €4,232 in the period, a reduction of €10,794 compared to 2022.

Solas@School continues to be independently financed entirely by the generosity of private donations, grants and significant corporate partnerships including a 3-year partnership with Savills that started in 2022. There is a surplus of €25,623 for the period due to the vacancy of a full-time position which reflects the continued challenge to recruit suitably qualified and experienced Youth Workers.

Compass achieved a small surplus for the period compared to a significant surplus in 2022. There was an increase in staffing levels and €6,000 invested in restarting the barber programme in Mount Joy prison.

Overall GSO expenditure is higher in the period compared to 2022 as a direct consequence of 2 new roles in Communications and Maintenance. There were also significant costs around the move to Windmill View which were paid for through funding from CDYS and private donors.

CORE FUNDING

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

PROGRAMME	FUNDED BY: (IN WHOLE OR PART)
LIBERATE	City of Dublin Youth Services (CDYS)/ City of Dublin Education and Training Board (CDETB) through the UBU Funding stream from DCEIDY
	Community Childcare Subvention, National Childcare Scheme and Core Funding - Department of Children, Equality, Disability, Integration and Youth (via Pobal) Irish Youth Foundation Dublin City Council Notable Funds & Corporate Donors
	Department of Justice (Youth Diversion Programme: Community Projects). This is co-funded between the Government of Ireland and the European Union (ESF+ Social Fund 2021-2027). Department of Justice Capital Grant
	Irish Prison Service Irish Probation Service
	City of Dublin Education & Training Board (CDETB) Notable Funds & Corporate Donors Social Enterprise Grant
	Department of Justice (Youth Diversion Programme: Community Projects). This is co-funded between the Government of Ireland and the European Union (ESF+ Social Fund 2021-2027).
	Notable Funds & Corporate Donors
GSO (CENTRAL SERVICES)	Notable Funds Léargas through the Erasmus + European Solidarity Corps project City of Dublin Youth Services (CDYS) through the UBU Funding stream from DCEIDY (specific to Windmill View set up)

RESERVES:

To mitigate the effects of any potential closure of the organisations service activities as a result of an unplanned cessation of public funding, the Board of Directors strive to maintain a minimum level of financial reserves equating to three months operating costs to ensure that activities can continue on an immediate to short-term basis. The reserves also allow the organisation to secure replacement funding and support service users in moving on to other local services, should this be deemed necessary.

The current reserves position for the organisation is €515,873. This is made up of €447,778 unrestricted funds and €68,425 of restricted funds. The operating budget for 2024 is €2,136,892 and the reserves equate to just under three months operating costs.

MOVEMENT OF RESERVES:

	BALANCE 31/12/22	INCOME	EXPENDITURE	TRANSFER BETWEEN FUNDS	BALANCE 31/12/23
RESTRICTED	36,125	1,634,016	1,797,348	195,632	68,425
UNRESTRICTED	371,087	497,322	225,329	(195,632)	447,448
TOTAL	407,212	2,131,338	2,022,677	-	515,873

FINANCIAL POLICIES AND PROCEDURES:

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
- Audit trail maintenance and reporting

Financial management and financial policies are split into five sections:

1. Income
2. Expenditure
3. Banking (including payments, credit cards and loans)
4. Assets and investments
5. 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.

Funders



An tSeirbhís Phromhaidh
The Probation Service



Seirbhís Phríosúin
na hÉireann
Irish Prison Service





GOVERNANCE

Governance



2023 was a significant year for Solas Project in terms of Governance. In October we were shortlisted for a Good Governance Award in recognition of our commitment to accountability, transparency and delivering best practice in all our activities. This was welcome recognition of the work our team have put in over the past few years in strengthening our governance practices.

In November 2023 it was agreed by the Board that Solas Project had met the requirements of the Governance Code and that the Charities Regulator should now be updated that we are fully compliant with the Code. This was a big achievement following significant work by the Board and the Leadership team over the preceding years in improving our governance structures and standards. The recent review of the Risk Register and the Board Review were the final steps needed.



The Board recognise that while this is a big achievement, upkeep of these standards and practices require ongoing attention and remain a priority for the board in the year ahead.

GOVERNANCE STRUCTURE

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.

Our Trustees 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

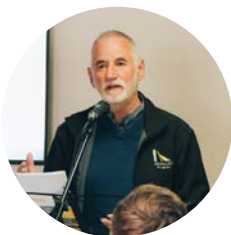
The Board recruitment process considers the need for adding experience and/or expertise where necessary, especially:

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

The induction process for new directors to the Board of Solas Project involves the provision of an induction pack, and meetings with the existing charity trustees and other key employees or volunteers within the charity. An induction pack will also be given to each new trustee. This process took place with both Directors appointed in 2023. Solas Project is also committed to supporting the ongoing training and upskilling of Board members as required.

BOARD STRUCTURE

At year end there were six voluntary Board of Directors, four women and two men. Three directors retired during the year and two new directors were appointed. Our Company Secretary also changed during the year with the preceding Company Secretary remaining as a Director. See chart on following page for full details.



EDDIE D'ARCY
BOARD DIRECTOR

“Good Governance is the foundation and continued priority of our work.”

GOVERNANCE SUBCOMMITTEE

Over the past number of years the board appointed 3 members to form a subcommittee to work towards achieving compliance with the Governance Code, this committee are: Ray Murphy (Chair), Eddie D'Arcy and William Fitzgerald (when required) supported by the CEO and Finance and Operations Manager. In 2023 most of the work of this subcommittee was brought into the main board meetings. The subcommittee met once on 2nd November to work on the final areas needed to reach compliance.

NAME/ROLE	BIOGRAPHY	STATUS
William Fitzgerald CHAIR	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.	Unchanged
Sheila Early COMPANY SECRETARY	Sheila 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.	Continues as director, retired as Company Secretary Nov 2023
Ray Murphy TREASURER	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 until 2018 when he took up the role of Treasurer.	Retired November 2023
Fiona Collins DIRECTOR	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.	Retired November 2023
Louise Jones DIRECTOR	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.	Unchanged
Rory Brazil DIRECTOR	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	Retired March 2023
Eddie D'Arcy DIRECTOR	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.	Unchanged.
Aisling Teggart DIRECTOR	Aisling is Global Head of Fund Accounting for State Street International. Prior to that she had served in a number of roles in State Street including EMEA Head of Accounting, Financial and Regulatory Reporting, and Chief Operating Officer for SSFSIL.	Appointed September 2023
Bertilla Keane DIRECTOR/ COMPANY SECRETARY	Bertilla works in Employee Relations in the HSE and has been in various HR Management roles within the HSE. Bertilla brings strong HR and administrative skills to her role as Company Secretary.	Appointed November 2023

BOARD ATTENDANCE

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

NAME/ROLE	13/01/23 Strategic Planning Session	02/03/23 Board Meeting	27/04/23 Board Meeting	22/06/23 Board Meeting	20/07/23 Board Meeting (to ratify accounts)	21/09/23 Board Meeting	30/11/23 Board Meeting & AGM	% of Attendance
William Fitzgerald CHAIR/ DIRECTOR	1	1	1	1	1	1	0	86%
Sheila Early SECRETARY/ DIRECTOR	1	1	1	1	0	1	1	86%
Ray Murphy TREASURER	0	1	0	1	1	1	0	57%
Fiona Collins DIRECTOR	1	1	0	0	0	0	1	43%
Louise Jones DIRECTOR	1	1	1	1	0	1	1	86%
Rory Brazil DIRECTOR	1	0	Retired 21 st March	N/A	N/A	N/A	N/A	50%
Eddie D'Arcy DIRECTOR	1	0	1	1	1	1	1	86%
Aisling Teggart DIRECTOR	N/A	N/A	N/A	N/A	N/A	1 (first meeting)	1	100%
Bertilla Keane DIRECTOR/ SECRETARY	N/A	N/A	N/A	N/A	N/A	N/A	1 (first meeting)	100%
Amy Carey CEO	1	1	1	1	1	1	1	100%
Michelle Hannon FINANCE MANAGER	1	1	1	1	1	0	1	86%

MANAGEMENT & OPERATIONS



AMY CAREY
**CHIEF EXECUTIVE
OFFICER**



ASHLING GOLDEN
**JUSTICE
PROGRAMME
MANAGER**



PETE THOMPSON
**SCHOOLS AND
PARTNERSHIPS
PROGRAMME
MANAGER**



LEANNE LOWRY
**YOUTH WORK
PROGRAMME
MANAGER**



MICHELLE HANNON
**FINANCE MANAGER &
ASSISTANT COMPANY
SECRETARY (CRO AND
REGULATORY FILING)**

**REGISTERED
ADDRESSES**

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)
	Windmill View House, Oliver Bond Street, Dublin 8 (Offices & Liberate)

**KEY
MANAGEMENT
RENUMERATION**

NO OF EMPLOYEES	INCOME BAND PER ANNUM	ROLES
4	€50,000 - €60,000 (FTE)	Schools & Partnerships Programme Manager Justice Programme Manager Youth Work Programme Manager Finance and Operations Manager
1	€60,000 - €70,000	CEO
Total in period:	€287,734	

**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

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, 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
- Conflicts of Interest Policy for the Board of Directors

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. A review of the Risk Register took place in 2023 with full approval from 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 prior to each board meeting to directors highlighting any issues and the actions taken.

REFERENCE AND ADMINISTRATIVE DETAILS

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.

STATEMENT ON RELEVANT AUDIT INFORMATION:

AUDITOR AND ACCOUNTING RECORDS:

To ensure that adequate accounting records are kept 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 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 Windmill View House, Oliver Bond Street, Dublin 8, D08PK82.



FINANCIAL STATEMENTS

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

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**

DATED:

22/07/24


William FitzGerald (Jul 18, 2024 16:05 GMT+1)
WILLIAM FITZGERALD,
CHAIRPERSON


Aisling Teggart (Jul 22, 2024 11:39 GMT+1)
AISSLING TEGGART

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF SOLAS AFTER-SCHOOL PROJECT CLG

OPINION

We have audited the financial statements of Solas After-School Project CLG (the 'charity') for the year ended 31 December 2023 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 2023 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.

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.

**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

22/07/24

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	NOTES	UNRESTRICTED FUNDS 2023	RESTRICTED FUNDS 2023	TOTAL 2023	UNRESTRICTED FUNDS 2022	RESTRICTED FUNDS 2022	TOTAL 2022
INCOME AND ENDOWMENTS FROM:							
Donations and legacies income from charitable activities	3	331,220	-	331,220	231,281	-	231,281
Grant income	3	-	1,634,016	1,634,016	-	1,282,707	1,282,707
Other trading activities	3	4,232	-	4,232	15,027	-	15,027
Other income	3	161,870	-	161,870	154,292	7,370	161,662
TOTAL INCOME		497,322	1,634,016	2,131,338	400,600	1,290,077	1,690,677
EXPENDITURE ON:							
Charitable activities General expenses	4	225,329	1,797,348	2,022,677	189,557	1,396,751	1,586,308
TOTAL CHARITABLE EXPENDITURE		225,329	1,797,348	2,022,677	189,557	1,396,751	1,586,308
Net incoming/ (outgoing) resources before transfers		271,993	(163,332)	108,661	211,043	(106,674)	104,369
Gross transfers between funds		(195,632)	195,632	-	(142,799)	142,799	-
Net income for the year/Net movement in funds		76,361	32,300	108,661	68,244	36,125	104,369
Fund balances at 1 January 2023	14	371,087	36,125	407,212	302,843	-	302,843
Fund balances at 31 December 2023	14	447,448	68,425	515,873	371,087	36,125	407,212

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

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 DECEMBER 2023

	NOTES	2023 €	€	2022 €	€
FIXED ASSETS					
Tangible assets	8		70,217		40,697
CURRENT ASSETS					
Debtors	9	3,826		27,238	
Cash at bank and in hand		731,117		643,201	
		734,943		670,439	
Creditors: amounts falling due within one year	10	(60,021)		(31,497)	
Net Current Assets			674,922		638,942
Total assets less current liabilities			745,139		679,639
Deferred income	11		(229,266)		(272,427)
INCOME FUNDS					
Restricted funds	14		68,425		36,125
Unrestricted funds	14		447,448		371,087
			515,873		407,212

The financial statements were approved by the Directors on: 06/06/24

William Fitzgerald
 William Fitzgerald (Jul 18, 2024 16:05 GMT+1)

W FITZGERALD,
 DIRECTOR

Aisling Teggart
 Aisling Teggart (Jul 22, 2024 11:39 GMT+1)

A TEGGART
 DIRECTOR

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTES	2023 €	€	2022 €	€
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash generated from operations	15		133,416		168,863
INVESTING ACTIVITIES					
Purchase of tangible fixed assets		(45,500)		(42,500)	
Proceeds from disposal of tangible fixed assets		-		6,000	
Net cash used in investing activities			(45,500)		(36,500)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			87,916		132,363
Cash and cash equivalents at beginning of year			643,201		510,838
Cash and cash equivalents at end of year			731,117		643,201

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 €.

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.

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.

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

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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.

2: GRANT INCOME

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

- The Department of Children, Equality, Disability, Integration and Youth (via Pobal)/ National Childcare Scheme ("DCEDIY/NCS/Pobal")
- The Department of Children, Equality, Disability, Integration and Youth (via Pobal)/ Community Childcare Subvention ("DCEDIY/CCS/Pobal ")
- Dublin City Council ("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 Programme ("DJ/YDP")
- Department of Justice – Capital Grant ("DJ")
- The Department of Further and Higher Education, Research, Innovation and Science/ City of Dublin Education and Training Board ("DFHERIS/CDET")
- The Department of Children, Equality, Disability, Integration and Youth/ City of Dublin Youth Service ("DCEDIY/CDYS")
- European Solidarity Corps (via Leargas) GSO ("ESC/Leargas")

3: ANALYSIS OF INCOME RECEIVED

	GSO €	CAPITAL GRANT €	SOLAS@ SCHOOL €	LIBERATE €	AFTER SCHOOL PROGRAMME €	COMPASS €	THE YARD €	RUA & TRY €	2023 €	2022 €
DCEDIY/NCS/Pobal	-	-	-	-	74,629	-	-	-	74,629	-
DCEDIY/CCS/Pobal	-	-	-	-	6,215	-	-	-	6,215	87,651
DJ/Irish Prison Service	-	-	-	-	-	55,000	-	-	55,000	41,965
DJ/Irish Probation Service	-	-	-	-	-	83,247	-	-	83,247	66,446
DJ/YDP	-	-	-	-	-	-	-	797,920	797,920	578,566
DJ	-	47,950	-	-	-	-	-	-	47,950	-
DCEDIY/CDYS	47,000	-	-	331,802	-	-	15,000	-	393,802	359,240
DFHERIS/CDETB	-	-	-	-	-	-	138,002	-	138,002	119,780
ESC/Leargas	30,661	-	-	-	-	-	-	-	30,661	26,151
GSO Programme charge	161,870	-	-	-	-	-	-	-	161,870	153,452
Donations received	145,746	-	113,952	150	61,372	-	10,000	-	331,220	231,281
Other income (grants)	-	-	-	800	5,790	-	-	-	6,590	2,908
Trading activities	-	-	-	-	-	-	4,232	-	4,232	15,027
Other income (In Kind)	-	-	-	-	-	-	-	-	-	7,370
Other income (gain on disposal)	-	-	-	-	-	-	-	-	-	840
TOTALS	385,277	47,950	113,952	332,752	148,006	138,247	167,234	797,920	2,131,338	1,690,677

3: ANALYSIS OF INCOME RECEIVED CONT.

	UNRESTRICTED €	RESTRICTED €	2023 €	2022 €
DCEDIY/NCS/Pobal	-	74,629	74,629	-
DCEDIY/CCS/Pobal	-	6,215	6,215	87,651
DJ/Irish Prison Service	-	55,000	55,000	41,965
DJ/Irish Probation Service	-	83,247	83,247	66,446
DJ/YDP	-	797,920	797,920	578,566
DJ	-	47,950	47,950	-
DCEDIY/CDYS		393,802	393,802	359,240
DFHERIS/CDETB	-	138,002	138,002	119,780
ESC/Leargas	-	30,661	30,661	26,151
GSO Programme charge	161,870	-	161,870	153,452
Donations received	331,220	-	331,220	231,281
Other income (grants)	-	6,590	6,590	2,908
Trading activities	4,232	-	4,232	15,027
Other income (In Kind)	-	-	-	7,370
Other income (gain on disposal)	-	-	-	840
TOTALS	497,322	1,634,016	2,131,338	1,690,677

4: ANALYSIS OF RESOURCES EXPENDED

	GSO €	CAPITAL GRANT €	SOLAS@ SCHOOL €	LIBERATE €	AFTER SCHOOL PROGRAMME €	COMPASS €	THE YARD €	RUA & TRY €	2023 €	2022 €
Wages and salaries	105,683	-	52,472	200,774	84,414	95,798	103,232	586,578	1,228,951	959,205
Social security costs	10,554	-	5,509	21,672	8,880	9,956	10,395	63,519	130,485	101,437
Other staff expenses	30,944	-	2,217	8,659	985	637	1,040	4,848	49,330	33,220
Scheme materials	788	-	900	7,144	1,222	99	11,475	848	22,476	10,646
Intern expenses	41,081	-	-	-	-	-	-	-	41,081	40,898
Volunteers expenses	4,234	-	356	100	490	40	-	94	5,314	4,926
Project expenses	8,199	-	5,342	51,890	14,587	6,882	2,990	29,476	119,366	108,872
Rent payable	47,724	-	1,125	3,720	13,525	3,226	1,325	23,650	94,295	41,457
Insurance	1,571	-	1,090	1,090	1,090	2,180	1,090	3,270	11,381	9,534
Light and heat	3	-	-	-	131	-	840	40	1,014	1,265
Property Upgrades	30,471	-	1,465	-	371	-	4,264	15	36,586	15,740
Repairs and maintenance	13,313	-	-	736	876	230	1,062	118	16,335	8,566
Printing, postage and stationery	3,180	-	-	102	76	76	193	50	3,677	2,763
Marketing and communication	80	-	-	-	-	-	95	178	353	8,151
Telephone	2,505	-	477	1,146	503	762	233	3,293	8,919	7,768
Computer expenses	7,059	-	-	-	-	-	-	25	7,084	6,601
Motor, travelling and subsistence	9,023	1,689	5,469	823	3,675	3,260	43	10,067	34,049	27,775
Legal and professional	2,145	-	150	605	120	480	-	1,220	4,720	13,067
Consultancy fees	9,845	-	-	-	-	-	-	-	9,845	5,074
Audit fee	3,871	-	351	1,169	467	409	643	2,044	8,954	5,843
Bank charges	1,328	-	243	809	323	283	445	1,414	4,845	3,096
General expenses	4,073	-	-	109	-	12	375	1,197	5,766	4,738
Depreciation	2,780	13,200	-	-	-	-	-	-	15,980	9,283
Fundraising costs	-	-	-	-	-	-	-	-	-	2,930
GSO charge - share of support costs	-	-	11,163	37,212	14,885	13,024	20,466	65,121	161,871	153,453
TOTALS	340,454	14,889	88,329	337,760	146,620	137,354	160,206	797,065	2,022,677	1,586,308

4: ANALYSIS OF RESOURCES EXPENDED CONT.

GSO expenses represent support expenditure and are primarily associated with managing the organisation.

The apportionment of GSO expenses are based on that programme's percentage contribution to turnover from the previous year (2022), excluding any capital grants or exceptional once off income. This policy was approved by the Board on 24th November 2022.

ANALYSIS OF RESOURCES EXPENDED CONT.

	UNRESTRICTED €	RESTRICTED €	2023 €	2022 €
Wages and salaries	92,822	1,136,129	1,228,951	959,205
Social security costs	9,714	120,771	130,485	101,437
Other staff expenses	27,140	22,190	49,330	33,220
Scheme materials	19	22,457	22,476	10,646
Intern expenses	13,091	27,990	41,081	40,898
Volunteers expenses	4,234	1,080	5,314	4,926
Project expenses	5,744	113,622	119,366	108,872
Rent payable	31,115	63,180	94,295	41,457
Insurance	1,571	9,810	11,381	9,534
Light and heat	-	1,014	1,014	1,265
Property Upgrades	1,347	35,239	36,586	15,740
Repairs and maintenance	3,243	13,092	16,335	8,566
Printing, postage and stationery	1,840	1,837	3,677	2,763
Marketing and communication	80	273	353	8,151
Telephone	1,932	6,987	8,919	7,768
Computer expenses	6,838	246	7,084	6,601
Motor, travelling and subsistence	9,004	25,045	34,049	27,775
Legal and professional	2,145	2,575	4,720	13,067
Consultancy fees	4,428	5,417	9,845	5,074
Audit fee	3,871	5,083	8,954	5,843
Bank charges	1,328	3,517	4,845	3,096
General expenses	1,043	4,723	5,766	4,738
Depreciation	2,780	13,200	15,980	9,283
Fundraising costs	-	-	-	2,930
GSO charge - share of support costs	-	161,871	161,871	153,453
TOTALS	225,329	1,797,348	2,022,677	1,586,308

5: NET MOVEMENT IN FUNDS

Net movement in funds is stated after charging/(crediting)

	2023 €	2022 €
Depreciation of owned tangible fixed assets	15,980	9,283
Loss/(profit) on disposal of tangible fixed assets	-	(840)

6: TAXATION

The company is limited by guarantee not having share capital and it has been granted charitable exemption by the Revenue Commissioners (CHY17385).

7: EMPLOYEES

NUMBER OF EMPLOYEES	2023 NUMBER	2022 NUMBER
The average monthly number of employees during the year was:	38	38

EMPLOYMENT COSTS	2023 €	2022 €
Wages and salaries (Including pension costs)	1,128,951	959,205
Social security costs	130,485	101,437
Total	1,259,436	1,060,642

KEY MANAGEMENT COMPENSATION	2023 €	2022 €
Gross salaries (inc. E'er PRSI)	287,734	220,621
Total	287,734	220,621

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:	2023 €	2022 €
€60,000-€70,000	1	1

8: TANGIBLE FIXED ASSETS

COST	FIXTURES AND FITTINGS €	OFFICE EQUIPMENT €	MOTOR VEHICLES €	TOTAL €
At 1 January 2023	13,443	2,540	42,500	58,483
Additions	-	-	45,500	45,500
At 31 December 2023	13,443	2,540	88,000	103,983
DEPRECIATION AND IMPAIRMENT				
At 1 January 2023	8,962	2,449	6,375	17,786
Depreciation charged in the year	2,689	91	13,200	15,980
At 31 December 2023	11,651	2,540	19,575	33,766
CARRYING AMOUNT				
At 31 December 2023	1,792	-	68,425	70,217
At 31 December 2022	4,481	91	36,125	40,697

9: DEBTORS

AMOUNTS FALLING DUE WITHIN ONE YEAR:	2023 €	2022 €
Other debtors	3,826	25,667
Prepayments and accrued income	-	1,571
	3,826	27,238

10: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 €	2022 €
Other taxation and social security	27,012	24,778
Other creditors	862	876
Accruals	32,147	5,843
	60,021	31,497

11: DEFERRED INCOME

	2023 €	2022 €
Deferred income arising from grants	229,266	272,427

12: 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 (via Pobal)/ National Childcare Scheme Core Funding

**PROGRAMME:
SOLAS AFTER-
SCHOOL**

The After Schools programme provides supports for children including meals, assistance with homework and group activities. It is designed to support children to grow up to be healthy, confident, and caring members of their community and to thrive, despite challenging circumstances.

		€
TERM:	Amounts deferred in prior periods	Nil
CALENDAR YEAR	Amount invoiced/received in current period	74,629
	Total amount included in income for the period	74,629
	Amount deferred to future periods	Nil

The Department of Children, Equality, Disability, Integration and Youth (via Pobal)/ Community Childcare Convention

**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:	Amounts deferred in prior periods	Nil
CALENDAR YEAR	Amount invoiced/received in current period	6,215
	Total amount included in income for the period	6,215
	Amount deferred to future periods	Nil

Department of Justice Youth Diversion Programme: Community Projects

**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:	Amounts deferred in prior periods	2,383
CALENDAR YEAR	Amount invoiced/received in current period	795,537
	Total amount included in income for the period	797,920
	Amount deferred to future periods	Nil

Department of Justice/ Irish Prison Service

**PROGRAMME:
COMPASS**

Solas Project provides an 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:	Amounts deferred in prior periods	13,035
CALENDAR YEAR	Amount received in current period	41,965
	Total amount included in income for the period	55,000
	Amount deferred to future periods	Nil

Department of Justice/ Irish Probation Service

PROGRAMME: 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:	Amounts deferred in prior periods	3,648
CALENDAR YEAR	Amount received in current period	98,639
	Total amount included in income for the period	83,247
	Amount deferred to future periods	19,040

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

PROGRAMME: The purpose of this grant from the Department of Children, Equality, Disability, Integration 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	47,950
	Amount invoiced/received in current period	Nil
	Total amount included in income for the period	47,950
	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: CDYSB / DCEDIY granted €47,000 towards rent and set up costs for the proposed new premises at 4 Oliver Bond Street, Dublin 8.

		€
	Amounts deferred in prior periods	Nil
	Amount invoiced/received in current period	47,000
	Total amount included in income for the period	47,000
	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/CDETb)

**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 =	Amounts deferred in prior periods	Nil
CALENDAR YEAR	Amount invoiced/received in current period	140,224
	Total amount included in income for the period	138,002
	Amount deferred to future periods	2,222

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 =	Amounts deferred in prior periods	Nil
CALENDAR YEAR	Amount invoiced/received in current period	331,802
	Total amount included in income for the period	331,802
	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 =	Amounts deferred in prior periods	Nil
CALENDAR YEAR	Amount invoiced/received in current period	46,716
	Total amount included in income for the period	30,661
	Amount deferred to future periods	16,055

13: ANALYSIS OF NET ASSETS BETWEEN FUNDS

	UNRESTRICTED FUNDS 2023 €	RESTRICTED FUNDS 2023 €	TOTAL 2023 €	UNRESTRICTED FUNDS 2022 €	RESTRICTED FUNDS 2023 €	TOTAL 2022 €
Fund balances at 31 December 2023 are represented by:						
Tangible assets	1,792	68,425	70,217	4,572	36,125	40,697
Current assets/(liabilities)	674,922	-	674,922	638,942	-	638,942
Provisions and deferred income	(229,266)	-	(229,266)	(272,427)	-	(272,427)
	447,448	68,425	515,873	371,087	36,125	407,212

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 two buses purchased and capitalised, less depreciation charge.

14: STATEMENT OF FUNDS

	AT 1 JANUARY 2023 €	INCOME €	EXPENDITURE €	TRANSFERS €	AT 31 DECEMBER 2023 €
UNRESTRICTED FUNDS					
General Fund	371,087	497,322	(225,329)	(195,632)	447,448
Total Unrestricted Funds	371,087	497,322	(225,329)	(195,632)	447,448
RESTRICTED FUNDS					
Restricted funds	36,125	1,634,016	(1,797,348)	195,632	68,425
Total Restricted Funds	36,125	1,634,016	(1,797,348)	195,632	68,425

15: CASH GENERATED FROM OPERATIONS

	2023 €	2022 €
Surplus for the year	108,661	104,369
ADJUSTMENTS FOR:		
Gain on disposal of tangible fixed assets	-	(840)
Depreciation and impairment of tangible fixed assets	15,980	9,283
MOVEMENTS IN WORKING CAPITAL:		
Decrease/(increase) in debtors	23,412	(3,265)
Increase/(decrease) in creditors	28,524	(5,258)
(Decrease)/increase in deferred income	(43,161)	64,574
CASH GENERATED FROM OPERATIONS	133,416	168,863

16: ANALYSIS OF CHANGES IN NET FUNDS

The charity had no debt during the year.

17: STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and 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.

18: EVENTS AFTER THE REPORTING DATE

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

19: CAPITAL COMMITMENTS

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

20: CONTINGENT LIABILITIES

The company had no contingent liabilities at the reporting date.

21: RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year (2022 - none). None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

22: APPROVAL OF FINANCIAL STATEMENTS

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

06/06/24

let your light shine



www.SolasProject.ie | [@SolasProject](https://www.instagram.com/SolasProject)