

**Company Registration Number: 383751**  
**Charity Number: CHY 19983**  
**Charities Regulatory Authority Number: RCN 20078867**

**Crumlin Lower Advancing Youth CLG**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2025**



## **Crumlin Lower Advancing Youth CLG REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Deirdre O'Gorman Siobhra Disdale Amir Afsar Ashley Owens (Appointed 28 July 2025) Benjamin Wood (Resigned 25 April 2025) Brendan Sheridan (Resigned 24 April 2025) Martin Leavy (Resigned 16 January 2025) Lorraine McHugh (Appointed 28 July 2025, Resigned 30 September 2025) Frank Crummey (Resigned 29 September 2025)
<b>Company Secretary</b>	Jane McClure
<b>Charity Number</b>	CHY 19983
<b>Charities Regulatory Authority Number</b>	RCN 20078867
<b>Company Registration Number</b>	383751
<b>Registered Office and Principal Address</b>	31 Crumlin Road Lower Crumlin Dublin 12
<b>Auditors</b>	Keveny Monahan Limited Chartered Accountants and Statutory Audit Firm Herbert House 18 - 22 Pembroke Road Dublin 4
<b>Principal Bankers</b>	Bank of Ireland 177 Drimmagh Road Walkinstown Dublin 12
<b>Solicitors</b>	Bourke & Co. Solicitors 171 Drimmagh Road Drimmagh Dublin 12

# **Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

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

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

In this report the directors of Crumlin Lower Advancing Youth CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

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

The company is limited by guarantee not having share capital.

## **Principal Activity**

The company is a non-profit making organisation established to provide and facilitate a range of services and programmes which will open up life opportunities for young people, in particular those at risk, allowing them to participate fully in the community.

The directors aim to present a balanced and comprehensive review of the development and performance of the organisation during the year and its position as at year end. Our review is consistent with the size and non-complex nature of the organisation and is written in the context of the risks and uncertainties it faces.

The directors are satisfied with the progress made during the year and intend to continue to achieve high standards in the service provided.

As for many organisations of our size, the environment in which we operate continues to be challenging. With the risks and uncertainties, we face in mind, as detailed below, we are aware that any plans for the future development of the organisation may be subject to unforeseen future events outside our control.

## **Mission, Objectives and Strategy**

### **Objectives**

The objective of CLAY (Crumlin Lower Advancing Youth) is to enable young people to involve themselves consciously and actively in their own development and in the development of society. CLAY provides and facilitates fully integrated, caring, and innovative youth programmes to empower young people to develop their own abilities and attributes, to think for themselves, to make things happen and to contribute to their community and society. As a result, they develop greater self-confidence, self-reliance, resilience and greater capacity to take charge of their lives.

## **Structure, Governance and Management**

### **Structure**

Crumlin Lower Advancing Youth is a company limited by guarantee and not having a share capital, governed by its constitution. The Charities Regulatory Authority Number is 20078867. It is a registered charity and has been granted the CHY number 19983.

The Directors are appointed in accordance with its constitution. They are chosen especially for their commitment to the objectives of the charity, and for the wisdom and expertise that they can bring.

The list of Directors is outlined below under Directors and Secretary section of the Directors Report.

# **Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

## **Governance**

The directors meet formally throughout the year and are responsible for the strategic direction of the charity. The directors act on a voluntary basis and are drawn from a range of professional backgrounds relevant to the work of the charity. The charity benefits from their diverse professional backgrounds and from their dedication to the charity's objectives.

The directors have adopted Strategy 2023-2025, and they review operations and developments in the context of implementing the strategy at each Board meeting throughout the year.

The Directors did not receive remuneration for their services in the current or prior year.

## **Management**

The day-to-day operations of the charity are delegated to the Project Leader who leads a team of dedicated youth workers. Oversight by the Directors is through regular communication and direct participation whenever possible in the activities of the charity.

## **Review of Activities, Achievements and Performance**

CLAY provides and facilitates a range of services and programmes, which have an intended impact to progress life opportunities for targeted young people, supporting them to fully participate in their community.

It delivers and builds upon successful and targeted programmes of Youth Work and Youth Justice Work, primarily under State-supported grant aid schemes that are based on principles of best practice in relation to youth work.

The Directors of CLAY Youth Project are pleased to present the annual report for the year ended 2025. Throughout the year, the organisation continued to provide a wide range of youth-focused programmes and support aimed at promoting personal development, wellbeing, inclusion, creativity, and community participation among young people.

2025 was a particularly successful and impactful year for the organisation. Through residential trips, educational and recreational activities, health and wellbeing initiatives, creative arts programmes, and community engagement events, CLAY Youth Project created meaningful opportunities for young people to build confidence, resilience, leadership skills, and positive social connections

The Directors are also proud of the strong community spirit demonstrated throughout the year, including funding initiatives, partnership work, family engagement events, and wellbeing programmes delivered in collaboration with many community stakeholders.

The Board wishes to acknowledge the dedication and professionalism of the staff team, volunteers, youth workers, and supporters whose continued commitment made these achievements possible. Their work has ensured that CLAY Youth Project remains a safe, inclusive, and supportive environment where young people can thrive.

The Directors remain committed to strengthening and expanding the organisation's services in the years ahead, while continuing to respond to the evolving needs of young people and the wider community.

## **Review of Activities and Achievements**

### **Residential and Outdoor Learning Programmes**

CLAY Youth Project delivered a number of residential and outdoor learning experiences during the year, providing young people with opportunities to step outside of their comfort zones, build resilience, and develop teamwork and leadership skills. These residential programmes encouraged social inclusion, confidence-building, and personal growth while also promoting healthy lifestyles and positive peer relationships.

### **YDP Gaisce Gold Trip – Finland**

One of the standout achievements of the year was the YDP Gaisce Gold trip to Finland. Participants experienced cultural exchange opportunities, explored natural environments, and undertook a variety of outdoor and team-building activities. The trip provided young people with valuable life experiences and supported the development of independence, resilience, communication skills, and cultural awareness. A particularly proud moment for the organisation was the recognition of one of our young people from the YDP programme, who received his Gold Gaisce Award from the President of Ireland. This was an exceptional achievement and a significant milestone for both the participants and the organisation. In addition to receiving the award, the young person was selected to present the President with a special gift on behalf of all participants, reflecting the leadership, maturity, and respect demonstrated throughout his Gaisce journey. This honour was a source of great pride for CLAY Youth Project and highlighted the positive impact of the programme on the lives of young people.

### **YDP Gaisce Adventure – Achill Island**

The organisation also facilitated a YDP Gaisce adventure trip to Achill Island, where participants engaged in cycling, hiking, water sports, and group activities. The programme encouraged physical activity, teamwork, and self-confidence while enabling participants to create positive memories and strengthen friendships in a supportive environment.

# **Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

## **Community Participation and Social Development**

### **UBU Gaisce Programme and Community Fundraising**

As part of the UBU Gaisce Programme, young people organised a successful coffee morning fundraiser in support of Breast Cancer Awareness. This initiative demonstrated the participants' strong sense of community responsibility and social awareness while promoting teamwork, planning, and leadership skills. The event also strengthened connections between young people, families, and the wider community.

### **Recreational and Educational Activities**

Throughout the year, CLAY Youth Project organised a broad range of recreational and educational day trips and activities designed to encourage participation, inclusion, confidence-building, and social engagement. Activities included: Visits to Emerald Park, Zip-lining and climbing activities, bowling trips, cinema outings, outdoor adventure activities at Clara Lara, Footee activities combining football and golf, Aquazone recreational visits, Theatre and cultural trips. These activities provided safe and enjoyable opportunities for young people to build friendships, improve communication skills, and participate in positive social experiences.

## **Creative Arts and Personal Expression**

### **Arts and Creativity Programmes**

Creative development remained an important focus throughout 2025. Young people participated in arts and crafts activities and engaged in the CLAY Values Art Programme. These programmes encouraged creativity, self-expression, confidence, and collaboration while providing participants with opportunities to explore their ideas and talents in an inclusive and supportive environment.

### **Music and Media Development**

During the year, participants within the UBU group collaborated to write, perform, and record an original music single. This initiative showcased the creativity and talent of the young people while supporting teamwork, communication skills, confidence-building, and artistic development.

### **Health, Fitness and Wellbeing**

In partnership with Dublin South City Partnership, CLAY Youth Project delivered a four-week fitness and wellbeing programme aimed at promoting healthy lifestyles and personal wellbeing. Participants learned how to safely use gym equipment, improved their confidence, and gained valuable knowledge around health and fitness. Feedback from participants was highly positive, with much reporting increased confidence, improved wellbeing, and a strong sense of achievement following completion of the programme.

## **Family and Community Engagement**

### **Family Fun Day**

CLAY Youth Project concluded its summer programme with a highly successful Family Fun Day, bringing together young people, families, staff, and community members. The event included inflatable games, gaming van activities, Bingo, balloon modelling, face painting, magic performances, music provided by CLAY's young DJs, raffle prizes and food and refreshments. The Family Fun Day strengthened community connections and provided an opportunity to celebrate the achievements and participation of young people throughout the year.

### **Appreciation of Staff and Volunteers**

The Directors wish to acknowledge the outstanding commitment, professionalism, and dedication of the youth workers, staff members, volunteers, and programme partners who contributed to the success of the organisation throughout 2025. Their continued support, encouragement, and guidance ensured that young people were provided with meaningful opportunities for growth, participation, and positive development. The Directors also extend sincere thanks to all funding bodies, supporters, families, and community partners whose contributions made these programmes and activities possible.

### **Conclusion**

The Board is confident in the direction of the organisation and extremely proud of the committed and passionate team now in place. Their energy, professionalism, and dedication have played a significant role in rebuilding momentum, strengthening programmes, and creating positive outcomes for young people and the wider community.

2025 was a highly successful year for CLAY Youth Project, marked by significant participation, creative achievement, personal development opportunities, and strong community engagement.

The organisation remains committed to empowering young people through inclusive, supportive, and impactful programmes that promote wellbeing, confidence, creativity, leadership, and positive social outcomes. The Directors are satisfied that the organisation continued to operate responsibly and sustainably throughout 2025, ensuring resources were directed toward frontline youth services and programme delivery.

# **Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

The Directors look forward to building on these achievements in the years ahead and continuing to provide high-quality support and opportunities for young people and the wider community.

## **Income**

Total income for 2025 of €600,115 (2024: €655,222).

Restricted income received in the year of €550,455 (2024: €624,168). Restricted income is comprised of YDP core funding of €179,029 and CDETB/CDYSB grants of €366,426 and Irish Youth Foundation Grants €5,000.

Unrestricted income received in the year of €49,621 (2024: €31,054) comprises of unrestricted donations, grants, room hire, management fees and other sundry income.

## **Expenditure**

Total Expenditure in 2025 was €617,341 (2024: €657,256).

100% of the expenditure is related to Charitable Activities and the provision of services. Expenditure is comprised of YDP 45%, CDETB 50% and other expenditure of 5%.

## **Financial Results**

At the end of the financial year the company had gross assets of €315,173 (2024 - €242,122) and gross liabilities of €197,881 (2024 - €107,604). The net assets of the company have decreased by €(17,226).

## **Reserves Position and Policy**

Reserves that are considered free describe the part of CLAY's funds that are freely available to fund its general operations and are not subject to commitments, planned expenditure or restrictions. Consequently, reserves do not include restricted funds and designated funds. Reserves should provide CLAY with adequate financial stability and the means for it to meet its charitable objectives.

CLAY aims to maintain free reserves adequate to meet operational requirements and contingencies that may arise in the short-term, and which may not be funded by the State-aided grant programmes that it is a beneficiary of.

## **Principal Risks and Uncertainties**

The directors are obliged under company law to identify the principal risk factors that could materially and adversely affect the company's financial viability.

The directors consider that the following are the principal risk factors that could materially and adversely affect the organisations future operations:

- Loss of support from the various grant providers and fund raising activities, leading to insufficient income and reserves for the charity to achieve its strategic objectives and maintain its operations;
- Inadequate governance at the board and senior management or operational levels, resulting in potential failure of leadership, inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives;
- Failure to safeguard a charity's beneficiaries or associated vulnerable persons, including children, from abuse and maltreatment;
- Failure to comply with applicable regulatory requirements, leading to reputational damage and financial penalties.

CLAY CLG operates within a robust governance framework designed to ensure effective oversight and risk management across all areas of the organisation. Central to this framework is the implementation of a Risk Register, a comprehensive Risk Management Policy, and the undertaking of regular risk assessments. These mechanisms collectively support the identification, evaluation, and mitigation of risks that may impact the delivery of services or the achievement of strategic objectives.

The Risk Register functions as a centralised and dynamic tool for recording and monitoring risks. It is reviewed and updated on a regular basis by the Board of Management and Senior Management to reflect changing circumstances, operational developments, and emerging external threats, ensuring that there is appropriate and ongoing oversight at the highest governance level.

CLAY's Risk Management Policy outlines the methodology for risk identification, categorisation, assessment and control. It establishes clear responsibilities for staff and management in relation to risk reporting and promotes a culture of proactive risk awareness. This policy is aligned with best practice standards and forms a cornerstone of the organisation's internal control system.

In addition, regular risk assessments are conducted at both operational and strategic levels. These assessments evaluate the effectiveness of existing control measures, inform risk prioritisation, and guide decision-making across programme planning, financial management, and community engagement activities. Through these assessments, risks are not only identified but actively mitigated through targeted interventions and adaptive management strategies.

## **Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

The directors are satisfied with the measures adopted during the year and are fully committed to ensuring that the company continues to meet the expectations and objectives of its members and regulatory requirements in order to remain a vibrant and financially secure company into the future.

### **Future developments**

The charity plans to continue its present activities and current operating levels. The charity has a number of additional initiatives under review for future consideration and potential development. These include, inter alia, those in the areas of youth employability and mental health resilience.

Employees are kept as fully informed as practicable about developments within the business.

### **Directors and Secretary**

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

Deirdre O'Gorman  
Siobhra Disdale  
Amir Afsar  
Ashley Owens (Appointed 28 July 2025)  
Benjamin Wood (Resigned 25 April 2025)  
Brendan Sheridan (Resigned 24 April 2025)  
Martin Leavy (Resigned 16 January 2025)  
Lorraine McHugh (Appointed 28 July 2025, Resigned 30 September 2025)  
Frank Crummey (Resigned 29 September 2025)

In accordance with the Constitution, the directors retire by rotation and being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Jane McClure.

### **Compliance with Sector-Wide Legislation and Standards**

The company engages proactively with legislation, standards and codes which are developed for the sector. Crumlin Lower Advancing Youth CLG subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### **Post Balance Sheet Events**

Details of events affecting the company which have taken place since the end of the financial year are disclosed in note 20 to the financial statements.

### **Research and development**

The company did not engage in research and development during the financial year.

### **Political Contributions**

The company did not make any disposable political donations during the year.

### **The Auditors**

The auditors, Keveny Monahan Limited (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

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

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## **Crumlin Lower Advancing Youth CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

### **Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 31 Crumlin Road Lower, Crumlin, Dublin 12.

**Approved by the Board of Directors on 9 June 2026 and signed on its behalf by:**



---

**Deirdre O'Gorman**  
Director



---

**Siobhra Disdale**  
Director

## **Crumlin Lower Advancing Youth CLG** **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company 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 as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Approved by the Board of Directors on 9 June 2026 and signed on its behalf by:**



---

**Deirdre O'Gorman**  
Director



---

**Siobhra Disdale**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Crumlin Lower Advancing Youth CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Crumlin Lower Advancing Youth CLG ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Crumlin Lower Advancing Youth CLG**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 10, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the 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.

#### **Further information regarding the scope of our responsibilities as auditor**

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

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

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

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

Our 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.

*Barry Griffin*

---

#### **KEVENY MONAHAN LIMITED**

Chartered Accountants and Statutory Audit Firm  
Herbert House  
18 - 22 Pembroke Road  
Dublin 4

**9 June 2026**

## Crumlin Lower Advancing Youth CLG

# STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
<b>Incoming Resources</b>							
Charitable activities							
▪ Grants from governments and other co-funders	5.1	49,621	550,455	600,076	31,031	624,168	655,199
Investments	5.2	39	-	39	23	-	23
<b>Total incoming resources</b>		<b>49,660</b>	<b>550,455</b>	<b>600,115</b>	<b>31,054</b>	<b>624,168</b>	<b>655,222</b>
<b>Resources Expended</b>							
Charitable activities	6.1	27,020	590,321	617,341	23,931	633,325	657,256
<b>Net incoming/outgoing resources before transfers</b>		<b>22,640</b>	<b>(39,866)</b>	<b>(17,226)</b>	<b>7,123</b>	<b>(9,157)</b>	<b>(2,034)</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>22,640</b>	<b>(39,866)</b>	<b>(17,226)</b>	<b>7,123</b>	<b>(9,157)</b>	<b>(2,034)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	50,833	83,685	134,518	43,710	92,842	136,552
<b>Total funds at the end of the year</b>		<b>73,473</b>	<b>43,819</b>	<b>117,292</b>	<b>50,833</b>	<b>83,685</b>	<b>134,518</b>

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

Approved by the Board of Directors on 9 June 2026 and signed on its behalf by:



Deirdre O'Gorman  
Director



Siobhra Disdale  
Director

## Crumlin Lower Advancing Youth CLG BALANCE SHEET

as at 31 December 2025

	Notes	2025 €	2024 €
<b>Fixed Assets</b>			
Tangible assets	11	70,039	78,905
		<u>          </u>	<u>          </u>
<b>Current Assets</b>			
Debtors	12	8,910	9,861
Cash at bank and in hand	13	236,224	153,356
		<u>          </u>	<u>          </u>
		245,134	163,217
		<u>          </u>	<u>          </u>
<b>Creditors: Amounts falling due within one year</b>	14	(197,881)	(107,604)
		<u>          </u>	<u>          </u>
<b>Net Current Assets</b>		47,253	55,613
		<u>          </u>	<u>          </u>
<b>Total Assets less Current Liabilities</b>		117,292	134,518
		<u>          </u>	<u>          </u>
<b>Funds</b>			
Restricted trust funds		43,819	83,685
General fund (unrestricted)		73,473	50,833
		<u>          </u>	<u>          </u>
<b>Total funds</b>	17	117,292	134,518
		<u>          </u>	<u>          </u>

Approved by the Board of Directors on 9 June 2026 and signed on its behalf by:



Deirdre O'Gorman  
Director



Siobhra Disdale  
Director

## Crumlin Lower Advancing Youth CLG STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	2025 €	2024 €
	<b>Notes</b>	
<b>Cash flows from operating activities</b>		
Net movement in funds	(17,265)	(2,057)
Adjustments for:		
Depreciation	8,866	8,990
	<u>(8,399)</u>	<u>6,933</u>
Movements in working capital:		
Movement in debtors	951	(884)
Movement in creditors	90,277	13,827
	<u>82,829</u>	<u>19,876</u>
Cash generated from operations		
<b>Cash flows from investing activities</b>		
Dividends received	39	23
	<u>82,868</u>	<u>19,899</u>
<b>Net increase in cash and cash equivalents</b>	<b>153,356</b>	<b>133,457</b>
<b>Cash and cash equivalents at the beginning of the year</b>		
	<u>236,224</u>	<u>153,356</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b>153,356</b>

# Crumlin Lower Advancing Youth CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. GENERAL INFORMATION

Crumlin Lower Advancing Youth CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is 31 Crumlin Road Lower, Crumlin, Dublin 12 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102 and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. 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.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### **Fund accounting**

The following are the categorises of funds maintained:

#### **Restricted funds**

Restricted funds, represent grants, donations and sponsorship received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

#### **Unrestricted funds**

Designated funds are unrestricted funds earmarked by the board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

#### **Endowment funds**

Endowment funds represent those assets which must be held permanently by the company, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the company and is included as unrestricted income.

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Currency**

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

## Crumlin Lower Advancing Youth CLG

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Tangible fixed assets and depreciation

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

Land and buildings freehold	4% Straight line
Fixtures, fittings and equipment	20% Straight line
Motor vehicles	20% Straight line

### Debtors

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

### Creditors

Creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

### Cash at bank

Cash at bank comprises of cash on deposit at bank.

### Taxation

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

## 3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the company's accounting policies, which are described in Note 1, the Board are required to make judgements, estimates and assumptions about the carry amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

#### Going Concern

The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

## 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements, filing of the annual return and filing of the corporation tax return.

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2025

**5. INCOME & GRANT FUNDING NOTE**

**Restricted Funds**

<b>Funder</b>	<b>Intermediary</b>	<b>Fund</b>	<b>Grant</b>	<b>Grant Approved 2025</b>	<b>Deferred income 2024</b>	<b>Recognised in P&amp;L</b>	<b>Amount Received</b>	<b>Deferred Income to 2026</b>
ESF	Dept of Justice, Home Affairs & Migration	YDP	Core Funding	315,091	54,092	179,029	260,999	136,062
DCEDIY	UBU - DCEDIY/DEY/City of Dublin	UBU	UBU Grant	336,426	-	336,426	336,426	-
DCEDIY	ETB/City of Dublin Youth Services	UBU	Redistribution Grant	30,000	-	30,000	30,000	-
Irish Youth Foundation	UBU - Redistribution Grant - DCEDIY/DEY/City of Dublin	IYF Skills & Employability	Grant	5,000	-	5,000	5,000	-
D12LDAIF	D12LDAIF	Targeted Intervention	Targeted Intervention	20,000	-	-	20,000	20,000
				<b>706,517</b>	<b>54,092</b>	<b>550,455</b>	<b>652,425</b>	<b>156,062</b>

**Unrestricted Funds**

Donations	21,621
Dublin City Council	6,000
Gaisce Bursary Fund	2,000
Room Hire	1,000
Management fee income	19,000
Bank interest	39
	<b>49,660</b>
<b>Total Income</b>	<b>600,115</b>

continued

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

<b>6. EXPENDITURE</b>					
<b>6.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	€	€	€	€	€
Costs of Charitable Activities	-	212,004	405,337	617,341	657,256
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>6.2 SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
			€	€	€
Audit fees			6,106	6,106	4,779
Salaries and Wages			375,520	375,520	424,184
Legal and professional			23,711	23,711	6,993
			<u>          </u>	<u>          </u>	<u>          </u>
			<u>405,337</u>	<u>405,337</u>	<u>435,956</u>
<b>7. ANALYSIS OF SUPPORT COSTS</b>				<b>2025</b>	<b>2024</b>
				€	€
Audit fees				6,106	4,779
Salaries and Wages				375,520	424,184
Legal and professional				23,711	6,993
				<u>          </u>	<u>          </u>
				<u>405,337</u>	<u>435,956</u>
<b>8. NET INCOMING RESOURCES</b>				<b>2025</b>	<b>2024</b>
				€	€
<b>Net Incoming Resources are stated after charging/crediting):</b>					
Depreciation of tangible assets				8,866	8,990
Auditor's remuneration:					
- audit services				6,106	4,779
- other non-audit services				742	-
				<u>          </u>	<u>          </u>
<b>9. INVESTMENT AND OTHER INCOME</b>				<b>2025</b>	<b>2024</b>
				€	€
Investment income				39	23
				<u>          </u>	<u>          </u>

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

**10. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2025</b>	2024
	<b>Number</b>	Number
Administration	<u>7</u>	<u>8</u>
The staff costs comprise:	<b>2025</b>	2024
	€	€
Wages and salaries	<b>336,815</b>	378,818
Social security costs	<b>36,723</b>	41,968
Pension costs	<b>1,982</b>	3,398
	<u><b>375,520</b></u>	<u>424,184</u>

No employee received employee benefits of more than €60,000 in the financial year.

Total employer pension contribution costs of €1,982 were incurred in the year.

The Directors were not reimbursed for any expenses incurred during the year.

The key management personnel are the directors and have not received any remuneration for their services in the year.

**11. TANGIBLE FIXED ASSETS**

	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 31 December 2025	<u>86,638</u>	<u>113,156</u>	<u>59,592</u>	<u>259,386</u>
<b>Depreciation</b>				
At 1 January 2025	19,615	113,156	47,710	180,481
Charge for the financial year	<u>3,466</u>	<u>-</u>	<u>5,400</u>	<u>8,866</u>
At 31 December 2025	<u>23,081</u>	<u>113,156</u>	<u>53,110</u>	<u>189,347</u>
<b>Net book value</b>				
At 31 December 2025	<u><b>63,557</b></u>	<u>-</u>	<u><b>6,482</b></u>	<u><b>70,039</b></u>
At 31 December 2024	<u>67,023</u>	<u>-</u>	<u>11,882</u>	<u>78,905</u>

continued

**Crumlin Lower Advancing Youth CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2025

11.1 TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR	Land and buildings freehold €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
<b>Cost</b>				
At 31 December 2024	86,638	113,156	59,592	259,386
<b>Depreciation</b>				
At 1 January 2024	16,149	113,032	42,310	171,491
Charge for the financial year	3,466	124	5,400	8,990
At 31 December 2024	19,615	113,156	47,710	180,481
<b>Net book value</b>				
At 31 December 2024	<b>67,023</b>	-	<b>11,882</b>	<b>78,905</b>
At 31 December 2023	70,489	124	17,282	87,895
<b>12. DEBTORS</b>			<b>2025</b>	2024
			€	€
Prepayments and accrued income			<b>8,910</b>	9,861
<b>13. CASH AND CASH EQUIVALENTS</b>			<b>2025</b>	2024
			€	€
Cash and bank balances			<b>236,224</b>	153,356
<b>14. CREDITORS</b>			<b>2025</b>	2024
<b>Amounts falling due within one year</b>			€	€
Trade creditors			<b>9,136</b>	10,338
Taxation and social security costs (Note 15)			<b>9,101</b>	21,192
Other creditors			<b>152,640</b>	54,092
Accruals			<b>27,004</b>	21,982
			<b>197,881</b>	107,604
<b>15. TAXATION AND SOCIAL SECURITY</b>			<b>2025</b>	2024
			€	€
<b>Creditors:</b>				
PAYE / PRSI			<b>9,101</b>	21,192
<b>16. RESERVES</b>			<b>2025</b>	2024
			€	€
At the beginning of the year			<b>134,518</b>	136,552
Deficit for the financial year			<b>(17,226)</b>	(2,034)
At the end of the year			<b>117,292</b>	134,518

continued

## Crumlin Lower Advancing Youth CLG

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 17. FUNDS

#### 17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2024	43,710	92,842	136,552
Movement during the financial year	7,123	(9,157)	(2,034)
At 31 December 2024	50,833	83,685	134,518
Movement during the financial year	22,640	(39,866)	(17,226)
At 31 December 2025	<u>73,473</u>	<u>43,819</u>	<u>117,292</u>

#### 17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
<b>Restricted funds</b>					
Restricted	83,685	550,455	590,321	-	43,819
<b>Unrestricted funds</b>					
Unrestricted funds	50,833	49,660	27,020	-	73,473
<b>Total funds</b>	<u>134,518</u>	<u>600,115</u>	<u>617,341</u>	<u>-</u>	<u>117,292</u>

#### 17.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	70,039	196,383	(197,881)	68,541
Unrestricted general funds	-	48,751	-	48,751
	<u>70,039</u>	<u>245,134</u>	<u>(197,881)</u>	<u>117,292</u>

### 18. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one 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.

### 19. RELATED PARTY TRANSACTIONS

There was no transactions with related parties in the year ended 31 December 2025.

### 20. POST-BALANCE SHEET EVENTS

There were no significant post balance sheet events.

### 21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 9 June 2026.

**CRUMLIN LOWER ADVANCING YOUTH CLG**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**Crumlin Lower Advancing Youth CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 December 2025

	2025 €	2024 €
<b>Income</b>	<b>600,076</b>	<b>655,199</b>
<b>Expenses</b>		
Wages and salaries	336,815	378,818
Social security costs	36,723	41,968
Staff defined contribution pension costs	1,982	3,398
Staff training	15,470	4,194
Management expenses	19,000	-
Rates	568	397
Project expenses	93,794	78,511
Insurance	15,727	13,926
Equipment	-	11,221
Light and heat	11,986	9,496
Repairs and maintenance	15,245	10,775
Printing, postage and stationery	5,806	6,901
Advertising	-	360
Telephone	6,576	5,355
Computer costs	12,341	3,978
Events	-	1,504
Recruitment expenses	2,032	720
Travelling and entertainment	1,012	-
Legal and professional	22,969	6,993
Auditor's/Independent Examiner's remuneration	6,106	4,779
Auditor's/Independent Examiner's remuneration - other non-audit/examination services	742	-
Bank charges	621	594
Discounts received	(141)	-
New building completion costs	-	59,505
General expenses	2,426	2,947
Subscriptions	675	1,926
Depreciation	8,866	8,990
	<b>617,341</b>	<b>657,256</b>
<b>Miscellaneous income</b>		
Income from unlisted investments	39	23
<b>Net deficit</b>	<b>(17,226)</b>	<b>(2,034)</b>

**Crumlin Lower Advancing Youth CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 1: Income and Expenditure Account -YDP/ESF**

for the year ended 31 December 2025

	<b>2025</b>	<b>2024</b>
	€	€
<b>Income</b>		
IYJS/YDP/Core Grant	179,029	296,271
<b>Expenditure</b>		
Salaries	114,257	189,623
Light and heat	5,191	6,000
Rates and Insurance	5,082	5,106
Training	1,337	310
Management fee	19,000	10,500
I.T. Phones/Printing/Equipment/Stationery		3,300
Bank charges	283	249
Project expenses	26,665	22,489
Repairs and maintenance	1,600	1,600
Membership and Subscriptions	15	300
Professional fees	5,600	2,000
New building completion costs	-	53,007
Recruitment Expenses	-	720
<b>Total Expenditure</b>	<b><u>179,029</u></b>	<b><u>295,205</u></b>
<b>Income for the year</b>	<b><u>-</u></b>	<b><u>1,066</u></b>

**Crumlin Lower Advancing Youth CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 2: Income and Expenditure Account DCEDIY/CDETB/CDYS - UBU Grant & UBU Redistribution Grant**

for the year ended 31 December 2025

	<b>2025</b>	<b>2024</b>
	€	€
<b>Income</b>		
UBU - DCEDIY/DEY/City of Dublin ETB/City of Dublin Youth Services Income	366,426	321,939
<b>Expenditure</b>		
Salaries	256,416	234,637
Light and heat	5,817	4,386
Rates and insurance	9,068	8,902
Training	4,660	2,422
Telephone, computer and stationery	18,708	7,372
Bank charges	325	336
Project expenses	52,936	45,630
Advertising	-	360
Repairs and maintenance	13,645	9,175
Computer software & support	-	3,978
Audit and other services	3,682	3,633
Subscriptions	742	1,567
Subsistence and meetings	52	152
Recruitment costs	900	-
<b>Total Expenditure</b>	<b><u>366,950</u></b>	<b><u>322,549</u></b>
<b>Deficit for the year</b>	<b><u>(524)</u></b>	<b><u>(610)</u></b>

**Crumlin Lower Advancing Youth CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 3: Income and Expenditure Account - Irish Youth Foundation Grants**

for the year ended 31 December 2025

	<b>2025</b>	<b>2024</b>
	€	€
<b>Income</b>		
Irish Youth Foundation Grants	5,000	-
	<u>5,000</u>	<u>-</u>
<b>Expenditure</b>		
Project expenses	55	-
Training	9,375	-
	<u>9,430</u>	<u>-</u>
<b>Total Expenditure</b>	<u>9,430</u>	<u>-</u>
<b>Deficit for the year</b>	<u>(4,430)</u>	<u>-</u>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 4: Income and Expenditure Account - Dublin City Council - YDP & CDYS

for the year ended 31 December 2025

	2025	2024
	€	€
<b>Income</b>		
Dublin City Council	6,000	7,000
	<u>6,000</u>	<u>7,000</u>
<b>Expenditure</b>		
Project expenses	5,174	1,616
	<u>5,174</u>	<u>1,616</u>
<b>Total Expenditure</b>	<u>5,174</u>	<u>1,616</u>
<b>Income for the year</b>	<u><u>826</u></u>	<u><u>5,384</u></u>

**Crumlin Lower Advancing Youth CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 5: Income and Expenditure Account - Donations**

for the year ended 31 December 2025

	<b>2025</b>	<b>2024</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
Donations	17,621	10,280
	-	-
	<b>17,621</b>	<b>10,280</b>
<b>Expenditure</b>		
Project expenses	7,581	122
Office Stationery/Equipment/Printing	-	1,341
New building completion costs	-	6,498
	<b>7,581</b>	<b>7,960</b>
<b>Total Expenditure</b>	<b>7,581</b>	<b>7,960</b>
	<b>10,040</b>	<b>2,320</b>
<b>Income for the year</b>	<b>10,040</b>	<b>2,320</b>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 6: Income and Expenditure Account - CDYS General Fund - Minor Grant

for the year ended 31 December 2025

	2025	2024
	€	€
<b>Income</b>		
DCEDIY/CDYS/General Fund/Minor Grant	-	7,024
	<u>-</u>	<u>7,024</u>
<b>Expenditure</b>		
General Activities		2,950
General Arts & Crafts		257
General Food & Equipment		2,332
General Transport		60
Training Youthworkers		1,425
	<u>-</u>	<u>7,024</u>
<b>Total Expenditure</b>	<u>-</u>	<u>7,024</u>
	<u>-</u>	<u>-</u>
<b>Income/(deficit) for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>

**Crumlin Lower Advancing Youth CLG**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****SCHEDULE 7: Income and Expenditure Account - Management**

for the year ended 31 December 2025

	<b>2025</b>	<b>2024</b>
	€	€
<b>Income</b>		
Other	39	23
Room Hire	1,000	1,000
Donations	4,000	-
Management Fee Income	19,000	11,650
	<hr/>	<hr/>
<b>Total Income</b>	<b>24,039</b>	<b>12,673</b>
<b>Expenditure</b>		
Recruitment Expenses	1,133	-
Insurance	1,199	1,199
Motor and travel	2,519	2,011
I.T. Phones/Printing/Equipment/Stationery	2,416	-
Professional fees (HR)	22,969	5,993
Membership & Subscriptions	15	360
Post and Carriage	-	24
Bank Charges	13	8
Community Day/Community Development	-	1,504
Subsistence and meetings	961	977
	<hr/>	<hr/>
<b>Total Expenditure</b>	<b>31,224</b>	<b>12,075</b>
	<hr/>	<hr/>
<b>Income/(deficit) for the year</b>	<b>(7,185)</b>	<b>598</b>
	<hr/> <hr/>	<hr/> <hr/>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 8: Income and Expenditure Account - Cork Street Fund

for the year ended 31 December 2025

	2025	2024
	€	€
<b>Income</b>		
Cork Street Fund	-	-
	<u>-</u>	<u>-</u>
<b>Expenditure</b>		
Project expenses	181	1,179
	<u>181</u>	<u>1,179</u>
<b>Deficit for the year</b>	<u><u>(181)</u></u>	<u><u>(1,179)</u></u>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 9: Income and Expenditure Account - Gaisce Bursary Grant

for the year ended 31 December 2025

	2025	2024
	€	€
<b>Income</b>		
Gaisce Bursary Grant	2,000	1,100
	<u>2,000</u>	<u>1,100</u>
<b>Expenditure</b>		
Purchases	1,102	1,500
	<u>1,102</u>	<u>1,500</u>
<b>Income/(deficit) for the year</b>	<u><u>898</u></u>	<u><u>(400)</u></u>

## Crumlin Lower Advancing Youth CLG

(A company limited by guarantee, not having a share capital)

### SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

#### SCHEDULE 10: Income and Expenditure Account - Tusla

for the year ended 31 December 2025

	2025	2024
	€	€
<b>Income</b>	-	-
	<u>-</u>	<u>-</u>
	-	-
<b>Expenditure</b>		
Discount received	- 40	-
	<u>- 40</u>	<u>-</u>
<b>Total Expenditure</b>	<u>- 40</u>	<u>-</u>
	<u>40</u>	<u>-</u>
<b>Deficit for the year</b>	<u><u>40</u></u>	<u><u>-</u></u>