

**Company Registration Number: 131258**  
**Charity Number: CHY852**  
**Charities Regulatory Authority Number: 20021047**

**Don Bosco Care CLG**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

**Whelan Dowling & Associates**  
**Chartered Accountants and Statutory Audit Firm**  
**Block 1, Unit 1 & 4,**  
**Northwood Court**  
**Santry**  
**Dublin 9**  
**D09 E438**  
**Ireland**

## **Don Bosco Care CLG**

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## **Don Bosco Care CLG**

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Carol Coulter (Appointed 22 June 2022) Anne-Marie Corry Dave O'Hara Larry Gordon Fr. Michael Casey Nichola Costello Nessa Mulcahy
<b>Chairperson</b>	Laurence Gordon
<b>Company Secretary</b>	Lorretta Nwafor
<b>Charity Number</b>	CHY852
<b>Charities Regulatory Authority Number</b>	20021047
<b>Company Registration Number</b>	131258
<b>Registered Office and Principal Address</b>	12 Clontarf Road Clontarf Dublin 3
<b>Auditors</b>	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court Santry Dublin 9 D09 E438 Ireland
<b>Principal Bankers</b>	Allied Irish Bank Cornelscourt Dublin 18 Ireland  Allied Irish Bank O'Connell Street Limerick Ireland  Bank of Ireland Drumcondra Road Dublin 9 Ireland

## **Don Bosco Care CLG**

# **CHAIRPERSON'S REPORT AND FUTURE DEVELOPMENTS**

for the financial year ended 31 December 2022

## **2022 - yet another challenging year!**

2022 marked the 44<sup>th</sup> year of Don Bosco Care's work in providing safe and nurturing residential and aftercare support for children and young adults, predominantly between 14 and 23 years.

As the care sector experiences pay, recruiting and retention issues there is also an increasing number of children and young people coming into care with more complex needs. A key focus of our work at Don Bosco Care continues to lie in on the provision of specialised trauma-informed care that provides high quality psycho-emotional support to the children and young people we work with.

As the crisis in residential care grew in 2022, Tusla launched a residential care strategy with a number of objectives, Key among these was an increase in the number of beds provided by the statutory and voluntary sectors, and a need to reduce the ever increasing reliance on the private 'for profit' sector.

Unfortunately, to date, there is no evidence that this strategy has produced any positive results as reliance on private provision continued to increase through 2022, while the number of beds in the sector actually decreased due to bed closures. This, combined with the ongoing failure of the government to provide equitable pay and conditions for voluntary care staff, made 2022 a very challenging year for Don Bosco Care and the voluntary care sector generally.

### **CRAVA**

In response to this, Don Bosco Care was instrumental in setting up the Children's Residential and Aftercare Voluntary Association (CRAVA) which was launched on April 17<sup>th</sup> 2022. The association brought together fifteen of the main voluntary care organisations nationally to act as a representative voice for voluntary care providers. The key purpose of the association is to advocate for improvements within the care system generally, with an independent review of the care system and pay parity for social care workers being two of a number of key objectives.

### **Director of Services**

2022 also saw the loss of two key staff members through the retirement. The departure of Martin Burke as Director of Services and Patricia McDonnell from her role as staff support were significant losses to the organisation and the Board wish to recognise their respective, significant contributions to the success of Don Bosco Care and to wish them well in the future. Following a number of recruiting drives Terry Dignan stepped out of the role of Director of Don Bosco Care and into the Interim Director of Services on a contractual basis. Terry's depth of knowledge of the sector and previous executive experience meant that the management and staff of Don Bosco Care were given stability and leadership through a very difficult transition period. Larry Gordon stepped up from Vice Chair to Interim Chair during this time and the search for a permanent Director of Services continues against a very tough recruiting background.

Despite the significant challenges which the organisations faced in 2022, it was a very successful year in many ways. Overall the quality of our services continued to be recognised by our partners and funders.

### **Initiatives – Separated Children Seeking International Protection**

In January we launched our programme supporting separated children seeking international protection and supported and funded by Tusla. Many of these young people can have high levels of vulnerability and may have experienced significant trauma. Many face problems and challenges on issues including separation and bereavement from family and friends, social isolation, language barriers, emotional and mental health problems, discrimination and racism. In addition, they have to live with the anxiety of possible removal from the country or uncertainty as to their future.

In total six young people were referred to our care and are based in our Clontarf house. Each young person will remain in our care for up to two years as they await family re-unification or moving to more permanent accommodation as they begin the journey to develop new lives here in Ireland. All six young people in our care are currently engaged in education or training, hoping to take up places in university.

### **Initiatives – Barista Training Programme**

January also saw the launch of our Barista training programme, which enables young people in our care to become a qualified barista and saw 21 young people qualifying through the programme.

### **Initiatives – Upgrade Works**

2022 saw the commencement of a series of building upgrades beginning with our residential house in Drumcondra. We will be improving facilities for our children and young people over the coming two years.

## **Don Bosco Care CLG**

# **CHAIRPERSON'S REPORT AND FUTURE DEVELOPMENTS**

for the financial year ended 31 December 2022

### **Pay Parity**

Prior to the establishment of Tusla, the pay and pensions of staff working in the voluntary care sector were aligned with their public sector colleagues. However, upon the establishment of Tusla in 2014, and the re-designation of these organisations to Section 56, all voluntary care staff had their entitlement to the superannuation scheme and alignment with public sector pay scales removed. Over the past decade this has resulted in them falling significantly behind their public sector colleagues. This impacts our ability to recruit and retain staff in the voluntary sector.

It appears to mean little to the state that our staff, and all staff in the voluntary sector, willingly accepted the pay freezes and a pension levy imposed in the recession. The government's subsequent decision to restore pay and pension rights to public sector workers only, has left voluntary care staff in an impossible situation, with no pay increase in over a decade and soaring cost of living. Similarly, the funding of voluntary care services, being unrelated to the actual operational costs, has resulted in voluntary care organisations finding that they are simply no longer able to deliver services at the level and quality that they themselves require, resulting in an increasing number of voluntary care providers being forced to close.

A further point of clarity we do want to make. The government and the relevant departments regularly state that they are not the employers of our, and other charities, staff. This is a technical point. The staff are contracted to the charities but the government via Tusla / DPER and the Department of Health are our paymasters. Charities such as Don Bosco Care are fully reliant on funding from Tusla for our services, including staffing. We sign a Service Level Agreement (SLA) with Tusla and deliver on those services. In turn we receive funding to pay salaries, overheads and other costs. There is a set annual allocation for this and we must live within that budget. Tusla are funded by the Government and have therefore not been in a position to give us the amounts needed to resume pay parity. This has meant that in 2022 we lost some staff as they could get paid what they should be paid elsewhere. They moved to Tusla. We therefore find ourselves competing not only against the private care firms but also the agency which funds us.

The pay parity being sought by our staff is just to bring themselves in line with colleagues doing the same work who are under direct government employment. This is a ridiculous situation that needs to be resolved. The Board of Don Bosco Care cannot unilaterally decide to adjust the salary scales as we do not have the funding for it and to do so would put the charity at grave financial risk.

### **Pensions**

In relation to the pension issue, a review process was set up in March 2022 by Tusla, however this process remains ongoing with no resolution in sight. As a result, no staff member employed since that date is allowed to have access to the pension scheme, meaning we currently have staff with 2 years' service but no pension entitlements, and this number continues to grow the longer the issue remains unresolved. This issue has been further compounded by Tusla's decision to pay all staff in new voluntary care agencies, funded by Tusla, at public sector pay scales (confirmed by Bernard Gloster CEO Tusla in a letter to CRAVA on January 10th 2023).

We are hopeful that this situation can be resolved because the therapeutic care service provided to the children and young people in our care is unrivalled, and the significantly improved outcomes they can achieve with these children and young people are unquestioned. As a society we collectively carry responsibility for the vulnerable children and young adults who are referred to our services, however, in reality, it falls on the shoulders of organisations like Don Bosco Care, and in particular to our dedicated staff, to show the young people in our care that they are recognised and valued.

### **The Don Bosco Care Team**

None of what is achieved at Don Bosco Care is possible without the commitment, dedication and hard work of our managers and staff. They successfully met all of the challenges presented by the COVID crisis and then faced another and continuing challenge regarding their terms and conditions. Both myself and all the other members of the Board would like to thank our staff team sincerely for their immense work, commitment and dedication. The pride that they take in looking after the children and young people in our care is inspirational.

The Board supports the staff and management in their efforts to achieve pay parity and pension rights as we recognise that without a resolution to these key issues our ability to retain our fantastic staff and attract new staff will be significantly impacted.

Our staff improve the lives of those in their care every day so they in turn should be properly looked after.

## **2022 in review**

Following the challenges brought by COVID in 2020/21 we found that 2022 brought another challenging year for the organisation, and for the voluntary sector generally. Despite the challenges we encountered we also saw new and exciting developments with our services.

### **Separated Children Seeking International Protection**

In late 2021, Don Bosco Care received a proposal from Tusla for a residential aftercare service for young people (18 years) seeking international protection. Separated children seeking international protection are defined as children under eighteen years of age who are outside their country of origin, who may be in need of international protection and are separated from their parents or their legal/customary care giver.

Many of these children may have high levels of vulnerability and have experienced significant trauma. Many face problems and challenges on issues including separation and bereavement from family and friends, social isolation, language barriers, emotional and mental health problems, discrimination and racism. In addition, they have to live with the anxiety of possible removal from the country or uncertainty as to their future.

The aims and objectives of this programme are:

- To enable the young people to make trusting relationships with staff so that they can begin the process of feeling safe and secure to adjust to living in Ireland.
- To assist the young people to recover from possible traumatic experiences.
- To provide opportunities to improve an understanding of the language
- Promote integration into the local community
- To prepare the young people to move towards independent living with the necessary skills to reach their potential for their future

Don Bosco House, Clontarf agreed to provide two-year placements, in partnership with Tusla, for six young people seeking international protection.

Our model of working with these young people is consistent with all of our work in being 'relationship based care', and is guided by the principals of 'involvement', 'consultation' and 'participation' with the young people. By endeavouring to create an environment where the young people are facilitated to build attachments and respectful relationships, we work with the young people in our care to address their trauma and personal challenges and develop strong self-efficacy.

The principles that define this practice are:

- Working with young people in a therapeutic environment that fosters the best outcomes for them.
- Building trusting relationships, modelling a way of being in relationships for the young people
- Supporting personal development for each individual through involvement and participation in their aftercare plans
- Assisting the young people to address their concerns
- Confidentiality
- Individuality
- A non-judgemental attitude

The first two-year placement for these six young people will be completed in or around January 2023 however, due to the crisis in accommodation, it is unclear where they can go at that point. We strongly believe that, both ethically and morally, discharging these young people into homeless services is wrong and against their best interests and are working with Tusla to find an alternative solution.

### **Barista Training Course**

While funding for this training programme was acquired in 2021, through the Dormant Accounts Fund, with the support of Tusla, due to Covid-19 restrictions we were unable to begin training young people until January 2022. In delivering the programme, Don Bosco Care partnered with 'The Way Ahead' Training Centre' which developed a high quality barista training programme.

During the course of 2022 we delivered 5 training courses with 21 young people qualifying and as baristas and a total of 21 young people qualifying in 2022.

## **Don Bosco Care CLG**

# **CHAIRPERSON'S REPORT AND FUTURE DEVELOPMENTS**

for the financial year ended 31 December 2022

We are very proud to have a course completion rate of over 90%. This is a great achievement considering the negative education experiences many of our young people may have had and the fact that the training course is an intensive level 2 programme which is externally and rigorously assessed. Upon completion each participant receives an internationally recognised certificate which offers them the opportunity to work both in Ireland and abroad.

### **Improving our properties**

It's vitally important that we provide environments which are safe, comfortable, homely and suited to the needs of both the children and young people in our care, and our staff. Maintaining houses, particularly older houses, can be challenging and we had recognised that a number of our houses were in need of refurbishment. Following a Tusla inspection in September 2022 of our Drumcondra property, it was very clear that significant refurbishment was required to bring the house and garden to an acceptable standard. This work commenced in late September 2022 and included upgrading of bathrooms, social areas, staff training/meeting room, staff offices, upgrading some furniture and renovating the gardens at the front and rear of the house. This work has made a significant difference to the house and has had positive feedback from both staff and children. This is part of our refurbishment/renovation plan across all of our properties which we will undertake as appropriate funding becomes available from either Tusla or our donors.

### **Improving the way we work with children and young people who have experienced trauma**

All of the children and young people who are referred to Don Bosco Care have experienced trauma of one form or another and to varying degrees. Not all children or young adults that have witnessed or experienced some sort of traumatic event suffer from traumatic stress. Some children and young people are able to function successfully, develop positive relationships, and overcome problematic situations while others are not as capable. However, for many children and young people the experience of trauma can be difficult to overcome.

Research has shown that how children and young people respond to traumatic events is related to resilience i.e. their ability adopt in a positive way to adverse experiences. With proper supports, all children and young people have the capacity to overcome difficult past trauma, but there are several factors that have to be taken into consideration. Those who are able to demonstrate resilience are still affected by traumatic situations, but are able to recuperate from trauma better than those who do not show the same resilience in various circumstances. The development of resilience depends on certain factors such as, feelings of hope and meaningfulness of life, strong relationships with a caring, pro-social adult(s) or parent figure(s), and opportunities to learn and experience skills. As a result, trauma has a unique and substantial impact on children and young people. By way of trying to support the children and young adults we work with we have begun the creation of sensory or comfort rooms in two of our houses – one for the young people in the international protection programme and one for the children (under 18) in one of our residential houses).

Sensory rooms can be used to support children and young people to cope with the effects of trauma, which can include stress, anxiety and other types of emotional dysregulation  
sensory rooms can be created.

In general, sensory rooms are designed to be sensory supportive and used primarily for the purposes of crisis de-escalation and/or prevention but can also be designed for both sensory support and therapeutic purposes.

### **Involving both staff & young people**

The proposal to develop sensory rooms came from management in late 2022. We agreed that it would be essential to involve both staff and young people in the design process and also that it would be important to have professional design input. Having meaningful items and themes for a sensory room can only be determined through actively involving staff and children / young people who will be using the space. With the help of a professional interior designer with experience of designing for children and young people with additional needs we were able to come up with each elements of the design for the room we hope to complete this project in 2023 and are confident it will be a valuable addition to our nurturing and recovery-oriented therapeutic environment.

### **Fundraising**

Don Bosco Care remains dependent on state funding as our primary source of income, and we are deeply appreciative of this support. Our ongoing strategy focuses on expanding our network of supporters who can contribute to our organisation's growth, thereby ensuring that the young people under our care receive the necessary assistance. In the long run, our goal is to reduce our reliance on government funding.

Despite the ongoing Covid related challenges we faced in fundraising during the past year, our incredible supporters extended their help more generously than ever. In 2022, we received a remarkable 1,750 individual donations.

## **Don Bosco Care CLG**

# **CHAIRPERSON'S REPORT AND FUTURE DEVELOPMENTS**

for the financial year ended 31 December 2022

We express our profound gratitude to our amazing donors, who have responded to the stories of the young individuals in our care with exceptional compassion and generosity. Their unwavering belief in our mission empowers us to provide these vulnerable young people with the support essential for their growth and well-being.

Christmas is when our supporters exhibit their greatest generosity, and in 2022, they exceeded our expectations once again. During this time, we received approximately 900 donations amounting to just over €87,000 in value. Additionally, we were touched by the heartfelt donations of food and toys, a beautiful demonstration of love and care for the young people in our homes.

Throughout 2022, we continued to develop our in-house fundraising with some limited professional input from a consultancy company. During the year we ran a series of direct mail campaigns which helped raise money to allow us to fund some activities not covered by our normal Tusla budget.

### **Care system**

2022 continued as 2021 ended, with an increasing demand for our services and large waiting lists with few or no available places. As the crisis within the care sector worsened, we continued to see an increasing number of children and young people coming into care with complex mental health and other support needs. The growing numbers highlights the absence of suitable placements and support services required to achieve more positive outcomes for these children and young people. The fundamental lack of appropriate places, mental health support, assessment services, and a sufficient numbers of qualified and experienced care professionals, adds significantly to work of our existing staff and the risk to both them and the children and young people they work with. Without an independent review of our care system, and sufficient investment to meet the deficits that have been identified for many years, an increasing number of children and young people in care will be failed by the state, which as a corporate parent, has overall responsibility for their safety and welfare.



**Laurence Gordon**  
**Chairperson**



# **Don Bosco Care CLG**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

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 2022.

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 charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Don Bosco Care CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2022.

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

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Don Bosco Care CLG (DBC) is a not-for-profit company established to provide homes, services and therapeutic care for the benefit of disadvantaged children, young adults and their families. Don Bosco Care is reliant on Tusla, The Child & Family Agency, for the majority of its funding and also engages in Direct Mail fundraising to reduce its dependence on state funding and provide funding for non Tusla-funded activities that support the children and young adults in our care and the professional development of our staff.

2022 saw 22 the following referrals to our services:

- Mainstream Residential Care = 4
- Aftercare = 6
- Outreach Services = 6
- SCSIP = 6

### **Structure, Governance and Management**

#### **Governance**

The Board of Directors met five times in 2022 and was supported by four sub-committees, Audit, Finance & Risk (AFRC), Governance, Property, and Fundraising. Each of the sub-committees met two weeks in advance of each Board meeting. As part of our governance development policy we identified the following areas for review:

- Board Skills Composition
- Board member induction
- Board Evaluation

On appointment to the Board, all Board members are required to agree, in writing, to comply with all requirements, policies and protocols contained in the DBC Directors Handbook. Five meetings were held for the Governance, Property, Audit Finance and Risk Sub-Committees throughout 2022. The Chair of the Board is permitted to sit on, but not Chair, a sub-Committee.

There are currently four sub-committees

- Audit, Finance and Risk
- Governance
- Property
- Fundraising

It was the intention of the Board to create a Care sub-committee in 2022, which would take responsibility for oversight of all aspects of care in and care policy and practice in Don Bosco Care. This has been deferred to 2024.

# **Don Bosco Care CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

## **Conflict of Interest**

The company has conflict-of-interest and conflict of loyalty policies in place. A declaration of interest statement is completed by each Board member on an annual basis through which they declare and note any potential conflicts they may have. Board agendas and papers from the sub-committees are circulated one week in advance of each board meeting. The Chairperson asks for declarations of conflict of interest or loyalty at the start of each meeting. Any conflicts are noted in the minutes and recorded in our conflicts of interest register.

Don Bosco Care employs several safeguards to ensure that financial transactions are properly overseen, authorised, appropriated, executed and recorded, within the constraints of the resources available within the organisation.

## **Internal Controls**

The key elements of the internal control systems are:

- Lines of Authority - The Audit, Finance & Risk Committee review and approve the financial policies and bring them to the Board for approval every year.
- The Finance Manager in conjunction with Director of Services, prepares the annual budget for approval.
- The Audit Finance & Risk Committee review the budget and present it to the Board for approval.
- The Board aims to approve the annual budget at the first Board meeting in each financial year, subject to having all of the required financial information provided by TUSLA in respect of the allocation of funding through the Service Level Agreement.

The Board delegates the Director of Services to approve expenditures in accordance with the annual budget.

*Segregation of duties* - The organisation's financial duties are distributed among multiple roles to help ensure protection from fraud and error, proportionate to the resources available. The distribution of duties aims for maximum protection of the organisation's assets while also considering efficiency of operations.

*Physical security* - DBC maintains physical security of its assets to ensure that only people who are authorized have physical or indirect access to money, securities, properties and other assets.

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

Don Bosco Care was founded in 1978 and has been providing accommodation and therapeutic care to children and young people for the past 45 years. We currently provide 11 residential places for young people 13 to 17 years of age, and 26 Aftercare residential placements for young people 18 to 23 years. In 2022, the Salesian Order in Ireland marked 103 years supporting children, young people and their families.

Don Bosco Care is a pioneer in aftercare in Ireland, and we opened the first aftercare house in Ireland in 1986. At that time young people were required to leave residential care when they reached their 16th birthday and Don Bosco, in partnership with the HSE, recognised that children were not ready to move to independent living at 16 years of age. To address this, we opened an aftercare residence in Nephin Road Dublin which provided accommodation and support for five young people moving from care to independent living. We currently have two staffed Aftercare centres and two unstaffed aftercare houses providing 20 placements for 18 to 23 year olds and we provide three independent living apartments under the CAS scheme. We provide an outreach service to 44 young people moving on from residential care and foster care with the community.

Though only limited studies on this issue have been published in recent years, national and international research shows that for those in residential care, "young people leaving care have to cope with the challenges and responsibilities of major changes in their lives, in leaving care and setting up home, in leaving school and entering the world of work or, more likely, being employed and surviving on benefits, and in being parents – at a far younger age than other young people. In short, they have compressed and accelerated transitions to adulthood". (Stein and Wade, 1997). The research identifies consistent areas of contrast between care leavers and other young people. They leave to live independently much earlier than other young people. They have lower levels of educational attainment and post-16 education participation rates than do other young people. They are more likely to be unemployed than are other young people aged 16 to 19 years of age. They experience a high level of young parenthood. A Queen's University Belfast study on young people leaving care found that six months after leaving care 20% were unemployed, 75% were living on less than £40 per week and 20% of the young women were or had been pregnant (Pinkerton and McCrea, 1996). In a Focus Ireland study (Kelleher and Kelleher, 1998), the findings were consistent with those from the Northern Ireland research. In addition, the Focus Ireland study found that six-months post leaving care 30% of the young people had problems with addiction; and after two years, a very large percentage experienced homelessness. The relationship between leaving care and youth homelessness is recognised in a significant body of research.

Residential child care is a form of child care provision where vulnerable children live with a small number of other children looked after by paid staff who work on a shift basis and live elsewhere. The staff work in the living space of the children and young people, using this as the setting for the work they attempt to engage in. Residential care is an

## **Don Bosco Care CLG DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

alternative to foster care or kinship care, which are more common placements for children who cannot live with their birth family.

Children may have a residential care placement for a variety of reasons; it may be a planned short-term therapeutic placement with the aim that the child will subsequently return home or move to a foster care placement. It may be a more suitable placement than foster care if a child has complex needs, including emotional and behavioural difficulties, which require support from a larger staff team or more specialist skills. In some cases, residential care may be a preferred placement choice for a young person who does not want to live in a family environment.

Children are often placed in residential care once other placement options, such as foster care, have been unsuccessful (only around a quarter have a children's home as their first placement). Therefore, children living in residential care homes have often experienced multiple previous placements and carers. Children living in residential care are more likely than other looked after children to have poor mental health (nearly three quarters according to research). This indicates that the majority of children living in residential care are likely to have some therapeutic needs.

Currently, DBC operates two residential houses for 11 young people 13 to 18 years. Since January 2022, we have also provided 6 placements for young people under Tusla's 'Separated Children Seeking International Protection' programme.

In 2022 Don Bosco Care maintained an average of 37 children and young people in our residential services, 44 young people in the outreach service and an average of 25 young people in our activity Centre. We also support a number young people who have moved on from the services as they still return to check in and connect back with staff on a regular basis.

In working with the young people we engage a variety of approaches centred on a therapeutic model of care. This model is based on a psychodynamic approach, which looks beyond the behaviour to the feelings that motivate the behaviour and transforms our impact on the day-to-day work with young people.

### Outreach Service

There are 2.5 fulltime equivalent (FTE) staff working with up to 44 young people at any one time. This service is managed from Phibsboro Road. The service gives young adults, who are in the process of moving from foster care or residential care into independent living, the necessary skills and assistance to manage this critical transition. Currently this service is understaffed and an additional aftercare staff member is required to manage this service appropriately.

### Don Bosco Care, Drumcondra

Our house at 57 Drumcondra Rd Lower is a residential home for boys between the ages of 12 and 18 years of age. There is capacity for 5 young people in Drumcondra with a FTE staff team of 12.5, who provide care 24 hours a day, 7 days a week, 365 days a year. Don Bosco has a four-year license agreement with the Dublin Archdiocese for this property which will end at end of 2022. Following feedback from a Tusla inspection in September 2022 we engaged in an extensive refurbishment of this house to bring it to a standard that ensured it would continue to be a comfortable house for the children and a suitable environment for our staff to work in.

### Don Bosco Care, Blessington Street

DBC Blessington Street is a semi-independent residential and an aftercare house for young boys and adults from 17 to 19 years of age. There is a capacity for 6 young people in Blessington Street with a FTE staff contingent of 11.5. Our Blessington St property is in need of extensive refurbishment and we would hope to undertake this in 2023.

### Don Bosco Care, Ballymun Road and Nephin Road

DBC Ballymun is an aftercare residence for young adults from 18 to 23 years of age. There is currently capacity for 6 young people in Ballymun with a FTE staff complement of 6. The team in Ballymun also offer support to 5 young people living in the Nephin Road residence.

### Don Bosco Care, Phibsboro Road and Fairview Strand

DBC Phibsboro has capacity to facilitate 5 young people with a FTE staff of 5. The team in Phibsboro also offer support to 4 young people living in the Fairview Strand residence. Our Fairview Strand property is in need of remodelling to increase the size of the accommodation for each young person and also refurbishment. The potential to undertake this work will be assessed in 2023.

### Don Bosco Care Apartments, Phibsboro, Santry and Meath

DBC purchased three apartments under the Capital Assisted Scheme during 2018. These one-bedroom apartments are unstaffed and rented to young care leavers over the age of 18 who are capable of living independently.

# **Don Bosco Care CLG**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Financial Review**

The single greatest issue for our finances in 2022 was the resolution of the repayment of the salary of the former CEO. Don Bosco Care had charged this amount in full in the Profit & Loss account in 2019. Don Bosco Care, the Department of Children, Equality, Disability, Integration and Youth and Oberstown first engaged in discussions in 2018 to try to agree a repayment schedule for this repayment and we have continued to engage with DCEDIY on this issue and hope to agree a final repayment schedule in 2022. The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

Despite the increasing cost of service provision there was no significant increase in statutory funding in 2022.

In 2022 Tusla provided DBC with a budget of €2,619,311 for Residential and Aftercare services annually:

Residential Services €1,691,569

Aftercare Services €927,742

Don Bosco Care entered into agreement with Tusla to support a new project for Separated Children Seeking International Protection (SCSIP) from January 2022. Funding received in 2022 was €457,125.

Breakdown of funding per service per week:

11 Residential Placements €2,957 per week

20 Aftercare Placements €892 per week

6 Young People seeking international protection €1,304 per week

44 Outreach Placements €47 per week

The total income of €3,414,460 for 2022 was made up of:

- Tusla Funding - €2,854,465 (Received in the year €2,805,135)
- Dormant Account Funding (SCSIP) - €361,477 (Received in the year €459,525)
- Dormant Account funding (Activity Group) - €15,920
- Dormant Account funding (Drama Group) - €2,200
- Rental income - €36,132
- Social Welfare - €3,352
- Fundraising - €140,779
- Other - €135

We have experienced the effective stagnation of the voluntary care sector over the past decade with an increasing reliance by the state on for-profit private providers and an exponential increase in the cost of this private provision.

The increasing reliance by the state on private for profit services to cater for both 'mainstream' and more specialised care types has been a key driver in rising residential care costs. Private residential care costs accounted for 94% of the overall residential care cost increase observed between 2016 and 2022. This reliance on private provision for children and young people in the care of the State has continued to increase despite the fact that weekly costs of private care for a single child is almost €2,000 more than the cost of comparable care in the voluntary sector.

In January 2022 Tusla published a strategic document for residential care, and while there was no consultation with the voluntary sector in developing this strategy, we were hopeful that the value of our service would continue to be recognised and valued and that we would see increased investment in the voluntary care sector.

We are very happy to report that the outcomes from our service continue to improve and it is obvious to our staff and stakeholders that the work of our organisation provides a second chance to young people, many of whom unfortunately, may not have had a first. Funding for 2022 was agreed with Tusla in late December, while income from fundraising is remaining steady. Based upon this we are determined to continue to develop, improve and expand our services in 2022.

### **Financial Results**

At the end of the financial year the charity had gross assets of €7,419,695 (2021 - €6,635,405) and gross liabilities of €3,434,845 (2021 - €3,494,650). The net assets of the charity have increased by €844,095.

### **Reserves Position and Policy**

The current reserves position for the organisation is €3,984,850. This is made up of restricted and unrestricted reserve, capital reserve and expendable endowment fund. The Salesians of Don Bosco (SDB) donated four properties to DBC

## **Don Bosco Care CLG**

### **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

in 2017. These properties are currently in use for DBC's charitable activities, the value of which continues to be kept in reserves.

#### Working Capital Reserves:

The Board has set €5,000 reserves policy for its charitable and funding activities. This takes into account that the running of the charitable activities is currently completely funded by TUSLA.

#### Property Reserves/Sinking fund reserve:

Capital reserves are increased each year to reflect the write-off of Capital Assisted Scheme Loans from Dublin City Council (or other Councils) for the purchase of properties used for charitable purposes. These loans are repayable in full within 30 years of the property not used for the purpose for which the loan was given and reserves held for that period of time.

Expendable Endowment Reserves are provided for the donation of property with no restriction on them being converted into expendable income. If the properties are sold and converted into income the reserves will be reversed. For the year 2022 the Board agreed that the most appropriate level of Sinking fund reserve should be kept at the level of €5,000. This would only be funded through fundraising.

All reserves would be held in a secure deposit account as a contingency fund, and can be used for working capital whenever needed. It is a necessary requirement to ensure a stable cash flow throughout the year.

Any draw down on reserves must be pre-approved by the BOD/Finance Sub Committee through a request by the Director of Services.

The DBC reserves policy is reviewed annually and, whenever there are significant changes in funding streams.

#### **Principal Risks and Uncertainties**

The principal risks and uncertainty facing the company that could have an impact on performance have been identified as follows:

- **Insufficient funding** - The risk of insufficient funding to fund the service. DBC is wholly dependent upon Tusla to fund our services and any reduction in funding from Tusla will impact on the services we provide. DBC continued to engage with Tusla in relation to service level agreements throughout 2022 and Service Level Agreements for both Residential and Aftercare Units were agreed with Tusla.
- **Staffing Recruitment and Retention** - We have undertaken a number of recruitment initiatives to ensure that we can meet our staffing needs, however there continue to be significant challenges to the recruitment and retention of staff as a result of the significant disparity in terms and conditions between voluntary and public sector social care staff. Despite this we have significantly reduced our reliance on agency staff to meet service requirements and employed no agency staff in 2022.
- **Data Protection/Breach of IT System**- There is a risk of reputational damage and/or fines from the Data Protection Commissioner because of data breaches. We have appointed a GDPR Officer and also have staff meetings which focuses on GDPR/IT related issues. All information is encrypted and stored securely and we ensure that anti-virus protection is updated.

DBC continues to carry a financial risk associated with the obligation to repay, to an agreed schedule with the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), €395,605 outstanding from the former CEO's salary. In March 2022 we presented a proposal to the Department of Public Expenditure, NDP Delivery and Reform to agree a full and final settlement of the outstanding debt. We had not received a response from the Department of Expenditure and Reform to this proposal by the end of 2022.

## **Don Bosco Care CLG**

# **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

### **Directors and Secretary**

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

Carol Coulter (Appointed 22 June 2022)  
Anne-Marie Corry  
Dave O'Hara  
Larry Gordon  
Fr. Michael Casey  
Nichola Costello  
Nessa Mulcahy

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 Lorretta Nwafor.

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

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Don Bosco Care CLG subscribes to and is compliant with the following:

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

### **Post Balance Sheet Events & Going Concern**

There are no Post Balance Sheet Events which would materially affect the Financial Statements and the Financial Statements are prepared on a going concern basis.

### **Investments policy**

If there is surplus independent cash flow, Board approval must be sought to invest in a savings account or appropriate products.

### **Transparency and Public Accountability**

The DBC annual audited financial statements are available to view on our website: [www.donboscocare.ie](http://www.donboscocare.ie)

### **The Auditors**

The auditors, Whelan Dowling & Associates, (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.

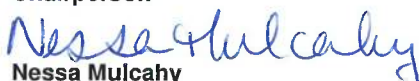
### **Accounting Records**

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 12 Clontarf Road, Clontarf, Dublin 3.

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:



**Laurence Gordon**  
Chairperson



**Nessa Mulcahy**  
Director



**Don Bosco Care CLG**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2022

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 charity as at the financial year end date and of the net income or expenditure of the charity 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 charity will continue in operation.

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

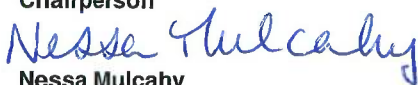
In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity'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 charity's auditor is aware of that information.

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:



**Laurence Gordon**  
Chairperson



**Nessa Mulcahy**  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Don Bosco Care CLG**

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

#### **Opinion**

We have audited the charity financial statements of Don Bosco Care CLG ('the Charity') for the financial year ended 31 December 2022 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 Charity as at 31 December 2022 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 charity 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 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 charity'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**

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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.



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Don Bosco Care CLG**

### **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 any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 15, 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 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 they either intend to liquidate the charity 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 charity'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 charity'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 charity 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.

## **INDEPENDENT AUDITOR'S REPORT to the Members of Don Bosco Care CLG**

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

Our report is made solely to the charity'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 charity'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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Sean Whelan FCA**  
for and on behalf of  
**WHELAN DOWLING & ASSOCIATES**  
Chartered Accountants and Statutory Audit Firm  
Block 1, Unit 1 & 4,  
Northwood Court  
Santry  
Dublin 9  
D09 E438  
Ireland

**19 October 2023**

**Don Bosco Care CLG**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Endowment Funds 2022 €	Total Funds 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Endowment Funds 2021 €	Total Funds 2021 €
<b>Income</b>								
Donations and legacies	4.1	137,746	3,033	140,779	209,251	400	-	209,651
Charitable activities								
- Grants from governments and other co-funders	4.2	-	3,273,546	3,273,546	-	2,743,350	-	2,743,350
Other income	4.3	135	-	135	44,921	-	-	44,921
<b>Total income</b>		<b>137,881</b>	<b>3,276,579</b>	<b>3,414,460</b>	<b>254,172</b>	<b>2,743,750</b>	<b>-</b>	<b>2,997,922</b>
<b>Expenditure</b>								
Raising funds								
Charitable activities	5.1	99,849	-	99,849	161,869	-	-	161,869
Other expenditure	5.2	-	3,269,272	3,269,272	3,690	2,739,479	-	2,743,169
	5.3	-	55,546	55,546	885	52,896	-	53,781
<b>Total Expenditure</b>		<b>99,849</b>	<b>3,324,818</b>	<b>3,424,667</b>	<b>166,444</b>	<b>2,792,375</b>	<b>-</b>	<b>2,958,819</b>
<b>Net income/(expenditure)</b>		<b>38,032</b>	<b>(48,239)</b>	<b>(10,207)</b>	<b>87,728</b>	<b>(48,625)</b>	<b>-</b>	<b>39,103</b>
Transfers between funds		-	48,824	48,824	-	144,845	-	144,845
<b>Other recognised gains/(losses):</b>								
Surplus/(deficit) for the financial year		38,032	585	38,617	87,728	96,220	-	183,948
Impairment of revalued assets		-	805,475	805,475	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>38,032</b>	<b>806,060</b>	<b>844,092</b>	<b>87,728</b>	<b>96,220</b>	<b>-</b>	<b>183,948</b>
<b>Reconciliation of funds:</b>								
Total funds beginning of the year	17	(952,174)	567,929	3,140,755	(1,040,787)	472,594	3,525,000	2,956,807
<b>Total funds at the end of the year</b>		<b>(914,142)</b>	<b>1,373,989</b>	<b>3,984,847</b>	<b>(953,059)</b>	<b>568,814</b>	<b>3,525,000</b>	<b>3,140,755</b>

The notes on pages 23 to 33 form part of the financial statements

**Don Bosco Care CLG**  
**STATEMENT OF FINANCIAL ACTIVITIES**


(Incorporating an Income and Expenditure Account)

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 19 October 2023 and signed on its behalf by:

  
Laurence Gordon

Chairperson

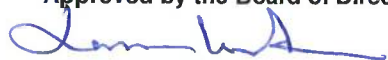
  
Nessa Mulcahy

Director

**Don Bosco Care CLG**  
**BALANCE SHEET**  
as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	10	6,072,216	5,318,125
<b>Current Assets</b>			
Debtors	11	62,989	76,680
Cash at bank and in hand	12	1,284,490	1,240,600
		1,347,479	1,317,280
<b>Creditors: Amounts falling due within one year</b>	13	(1,099,306)	(1,085,290)
<b>Net Current Assets</b>		248,173	231,990
<b>Total Assets less Current Liabilities</b>		6,320,389	5,550,115
<b>Creditors</b>			
Amounts falling due after more than one year	14	(2,335,539)	(2,409,360)
<b>Total Net Assets</b>		3,984,850	3,140,755
<b>Funds</b>			
Endowment funds		3,525,000	3,525,000
<b>Income funds:</b>	16		
Restricted trust funds		1,373,992	568,814
General fund (unrestricted)		(914,142)	(953,059)
<b>Total funds</b>	17	3,984,850	3,140,755

Approved by the Board of Directors on 19 October 2023 and signed on its behalf by:



Laurence Gordon  
Chairperson



Nessa Mulcahy  
Director

**Don Bosco Care CLG**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		795,271	39,105
Adjustments for:			
Impairment of revalued assets		(805,478)	-
Depreciation		51,387	45,071
		<u>41,180</u>	<u>84,176</u>
Movements in working capital:			
Movement in debtors		13,691	(9,181)
Movement in creditors		14,614	611,461
		<u>69,485</u>	<u>686,456</u>
Cash generated from operations			
		<u>69,485</u>	<u>686,456</u>
<b>Cash flows from financing activities</b>			
Advances to subsidiaries/group companies		-	25,000
Advances from subsidiaries/group companies		(25,000)	(50,000)
		<u>(25,000)</u>	<u>(25,000)</u>
Net cash used in financing activities			
		<u>(25,000)</u>	<u>(25,000)</u>
<b>Net increase in cash and cash equivalents</b>		44,485	661,456
<b>Cash and cash equivalents at the beginning of the year</b>		1,240,002	578,548
<b>Cash and cash equivalents at the end of the year</b>	12	<u>1,284,487</u>	<u>1,240,004</u>

# Don Bosco Care CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

### 1. GENERAL INFORMATION

Don Bosco Care CLG is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 12 Clontarf Road, Clontarf, Dublin 3 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 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 under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared 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".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 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 categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised

for the financial year ended 31 December 2022

in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### **Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### **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	- 2% 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 charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### **Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

#### **Taxation and deferred taxation**

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### **3. GOING CONCERN**

A going concern is an entity/company that has the ability to continue in operation for the foreseeable future. Foreseeable future is general defined as a period of 12 months from the signing date of financial statements. The Directors are satisfied that Don Bosco Care CLG is a going concern. There are however certain issues that need to be considered in making an assumption of going concern and in respect of this company these are:

The company is dependent upon Tusla as the main funder of its activities and it requires a minimum level of funding each year to run its services properly. Any uncertainty over this minimum level of funding required could impact on the company's ability to act as a going concern.



**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>4. INCOME</b>					
<b>4.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€
Donations		7,418	3,033	10,451	18,401
Fundraising		130,328	-	130,328	191,250
		<u>137,746</u>	<u>3,033</u>	<u>140,779</u>	<u>209,651</u>
<b>4.2 CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€
<b>Grants from governments and other co-funders:</b>					
TUSLA Grants	-	3,234,062	3,234,062	2,708,034	
Rental Income	-	36,132	36,132	27,036	
Social Welfare	-	3,352	3,352	8,280	
	-	<u>3,273,546</u>	<u>3,273,546</u>	<u>2,743,350</u>	
<b>4.3 OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€
Other income and office services		135	-	135	44,921
<b>5. EXPENDITURE</b>					
<b>5.1 RAISING FUNDS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
External contractors - Direct	32,366	-	-	32,366	40,082
Staff costs - Direct	64,227	-	-	64,227	106,341
Other fundraising costs - Direct	2,419	837	-	3,256	15,446
	<u>99,012</u>	<u>837</u>	<u>-</u>	<u>99,849</u>	<u>161,869</u>
<b>5.2 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Care House Equipment Costs	33,913	-	-	33,913	31,624
Resident Costs	171,508	-	-	171,508	94,829
Premises costs	263,460	-	-	263,460	156,968
Care Motor Vehicle Costs	4,341	-	-	4,341	4,187
Depreciation on Care Motor Vehicles	8,600	-	-	8,600	8,600
Depreciation on Care Homes	42,787	-	-	42,787	36,471
Staff Costs	2,737,283	-	-	2,737,283	2,403,110
Governance Costs (Note 5.4)	-	3,690	3,690	7,380	7,380
	<u>3,261,892</u>	<u>3,690</u>	<u>3,690</u>	<u>3,269,272</u>	<u>2,743,169</u>

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

<b>5.3 OTHER EXPENDITURE</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Office Costs	-	-	20,294	20,294	15,699
Professional Costs	-	-	32,328	32,328	34,889
Financial Costs	-	1,283	1,641	2,924	3,193
	-	1,283	54,263	55,546	53,781
<b>5.4 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Audit Fees	-	3,690	3,690	7,380	7,380
<b>5.5 SUPPORT COSTS</b>		<b>Other Expenditure</b>	<b>Governance Costs</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€
Support		54,263	3,690	57,953	55,174
<b>6. ANALYSIS OF SUPPORT COSTS</b>				<b>2022</b>	<b>2021</b>
				€	€
Support				57,953	55,174
<b>7. NET INCOME</b>				<b>2022</b>	<b>2021</b>
				€	€
<b>Net Income is stated after charging/(crediting):</b>					
Depreciation of tangible assets				51,387	45,071
Auditor's remuneration:					
- audit services				7,380	7,380
<b>8. EMPLOYEES AND REMUNERATION</b>					
<b>Number of employees</b>				<b>2022</b>	<b>2021</b>
The average number of persons employed (including executive directors) during the financial year was as follows:				<b>Number</b>	<b>Number</b>
Fundraising				2	2
Care Homes				51	41
Support Services				6	6
				59	49
<b>The staff costs comprise:</b>				<b>2022</b>	<b>2021</b>
				€	€
Wages and salaries				2,494,961	2,249,167
Social security costs				257,930	238,561
Pension costs				3,121	3,186
				2,756,012	2,490,914

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. EMPLOYEE REMUNERATION**

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2022 Number of Employees	2021 Number of Employees
€50,001 to €60,000	16	13
€60,001 to €70,000	10	9
€80,001 to €90,000	-	1

The Director of Servicer, Martin Burke, received remuneration in the amount of €61,412 (2021: €81,883).

**10. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Motor vehicles €	Total €
<b>Cost or Valuation</b>			
At 1 January 2022	5,483,394	43,000	5,526,394
Revaluation	631,609	-	631,609
At 31 December 2022	6,115,003	43,000	6,158,003
<b>Depreciation</b>			
At 1 January 2022	173,869	34,400	208,269
Charge for the financial year	42,787	8,600	51,387
Revaluation	(173,869)	-	(173,869)
At 31 December 2022	42,787	43,000	85,787
<b>Net book value</b>			
At 31 December 2022	6,072,216	-	6,072,216
At 31 December 2021	5,309,525	8,600	5,318,125

During the year 2022 the Board of Directors instructed that all the buildings owned by Don Bosco Care CLG were appraised by a professional valuer. Mason Estates completed a valuation report for each property. The market value of the building owned by Don Bosco Care CLG was stated at €6,115,000. The revaluation of the properties resulted in an increase in the valuation of the assets in the financial statements of €631,609.

**11. DEBTORS**

	2022 €	2021 €
Trade debtors	6,251	19,585
Amounts owed by related parties	32,601	32,601
Other debtors	416	2,777
Prepayments	23,721	21,717
	62,989	76,680

There is a restricted donation owed to the company at the end of 2021 by the Salesians of Don Bosco Ireland and the payment of which was part paid in the sum of €25,000 in 2020 and a further €25,000 in 2021. The Order of the Salesians of Don Bosco Ireland are related party of the company as they are members of Don Bosco Care CLG. During the year two of the directors of Don Bosco Care CLG are Salesian fathers.

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>12. CASH AND CASH EQUIVALENTS</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Cash and bank balances	<b>1,284,490</b>	1,240,600
Bank overdrafts	-	(598)
	<b><u>1,284,490</u></b>	<b><u>1,240,002</u></b>

<b>13. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	-	598
Trade creditors	<b>122,201</b>	12,955
Taxation and social security costs	<b>78,859</b>	72,916
Other creditors	<b>54,556</b>	352,086
Pension accrual	-	472
Accruals	<b>69,119</b>	21,986
Deferred Income	<b>774,571</b>	624,277
	<b><u>1,099,306</u></b>	<b><u>1,085,290</u></b>

Included in the deferred income are grants received from Tusla which have been deferred to 2023 for delivery of services. They include €380,937 of Separated Children Seeking International Accommodation (SCSIP) Funding and €125,526 of funding granted under SLA for Residential Services.

Included in Other Creditors is a liability of €25,000 representing the liability payable <12 months relating to the repayment to DCYA of the former CEO Salary.

<b>14. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due after more than one year</b>	<b>€</b>	<b>€</b>
Amounts owed to credit institutions	<b>1,939,934</b>	1,988,755
Amounts due re CEO Salary	<b>395,605</b>	420,605
	<b><u>2,335,539</u></b>	<b><u>2,409,360</u></b>
Repayable in one year or less, or on demand (Note 13)	-	598
Repayable between one and two years	<b>97,647</b>	290,287
Repayable between two and five years	<b>146,470</b>	434,534
Repayable in five years or more	<b>1,695,817</b>	1,262,738
	<b><u>1,939,934</u></b>	<b><u>1,988,157</u></b>

The Company still maintains an obligation to repay, to an agreed schedule with the Department of Children, Equality, Disability, Integration and Youth (DCEDIY), €395,605 outstanding from the former CEO's salary.

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. STATE FUNDING**

<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Type	Young people Residential Units
Grant Programme	Residential Service
Purpose of the Grant	Staffing & Administrative Costs
Total Grant Value	€1,689,378
Term	January 2022 to December 2022
Received in the financial year	€1,929,701
Released in the year	€178,510
Spent this financial year	€1,904,144
Deferred at year end	€209,759
Capital grant	No
Restrictions	Restricted
<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Type	Young people Residential Units
Grant Programme	Aftercare and Outreach Services
Purpose of the Grant	Staffing & Administrative Costs
Total Grant Value	€927,742
Term	January 2022 to December 2022
Received in the financial year	€1,000,960
Released in the year	€Nil
Spent this financial year	€947,249
Deferred at year end	€73,975
Capital grant	No
Restrictions	Restricted

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Type	Young people Residential Units
Grant Programme	Separated Children Seeking International Accommodation (SCSIP)
Purpose of the Grant	Staffing & Administrative Costs
Total Grant Value	€457,125
Term	November 2022 to October 2023
Received in the financial year	€459,525
Released in the year	€359,500
Spent this financial year	€395,457
Deferred at year end	€428,519
Capital grant	No
Restrictions	Restricted
<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Type	Dormant Account funding
Grant Programme	Employability Programme for care leavers
Purpose of the Grant	Staffing, Programme & Administrative costs
Total Grant Value	€Nil
Term	January 2022 to December 2022
Received in the financial year	€Nil
Released in the year	€21,266
Spent this financial year	€15,920
Deferred at year end	€5,346
Capital grant	No
Restrictions	Restricted

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>Agency</b>	<b>TUSLA Child and Family Agency</b>
Grant Type	Dormant Account funding
Grant Programme	Drama Group of young people in Afteracre
Purpose of the Grant	Programme costs
Total Grant Value	€Nil
Term	January 2022 to December 2022
Received in the financial year	€Nil
Released in the year	€2,200
Spent this financial year	€6,302
Deferred at year end	€Nil
Capital grant	No
Restrictions	Yes

**16. RESERVES**

	<b>Revaluation reserve</b>	<b>Funds</b>	<b>Total</b>
	€	€	€
At the beginning of the year	-	3,140,755	3,140,755
	805,478	-	805,478
(Deficit)/Surplus for the financial year	-	(10,207)	(10,207)
Other movements	-	48,824	48,824
At the end of the year	<u>805,478</u>	<u>3,179,372</u>	<u>3,984,850</u>

**17. FUNDS**

**17.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>Endowment Funds €</b>	<b>Total Funds €</b>
At 1 January 2021	(1,040,787)	472,594	3,525,000	2,956,807
Movement during the financial year	87,728	96,220	-	183,948
At 31 December 2021	(952,174)	567,929	3,525,000	3,140,755
Movement during the financial year	38,032	806,063	-	844,095
At 31 December 2022	<u>(914,142)</u>	<u>1,373,992</u>	<u>3,525,000</u>	<u>3,984,850</u>

**Don Bosco Care CLG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Gains and losses €	Other movements €	Balance 31 December 2022 €
<b>Endowment funds</b>							
Expendable Endowment Fund	3,525,000	-	-	-	-	-	3,525,000
<b>Restricted funds</b>							
Restricted Capital Reserve	(489,190) 1,057,119	3,276,579 -	3,324,818 -	- -	805,478 -	48,824 -	316,873 1,057,119
<b>Unrestricted funds</b>							
Unrestricted General	567,929	3,276,579	3,324,818	-	805,478	48,824	1,373,992
<b>Total funds</b>	(952,174) <b>3,140,755</b>	137,881 <b>3,414,460</b>	99,849 <b>3,424,667</b>	- -	- <b>805,478</b>	- <b>48,824</b>	(914,142) <b>3,984,850</b>

**CAPITAL RESERVE**

Dublin City Council, Fingal County Council and Meath County Council have a charge over five of the company's premises. the councils allocate annual notional payments which are written off the loans and kept in reserves.

**EXPENDABLE ENDOWMENT FUND**

The Salesians of Don Bosco (SDB) Donated 4 properties to DBC in 2017. these properties are currently in use for DBC's charitable activities the value of which continues to be kept in reserves



**Don Bosco Care CLG****NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

**17.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Total €
Restricted trust funds	6,072,216	1,070,541	(1,099,306)	(2,335,539)	3,707,912
Unrestricted general funds	-	276,938	-	-	276,938
	<u>6,072,216</u>	<u>1,347,479</u>	<u>(1,099,306)</u>	<u>(2,335,539)</u>	<u>3,984,850</u>

**18. STATUS**

The charity 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 financial 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**

The following amounts are due to other connected parties:

	2022 €	2021 €
Amounts falling due after more than one year	<u>395,605</u>	<u>420,605</u>

Terry Dignan is a director of the Company and has been providing professional services to the organisation as an interim Director of Service whilst the Company continues to recruit for the permanent Director of Service role. During the year Mr. Dignan invoiced the Company for professional services through a company Dagaz Consulting Limited. Dagaz Consulting Limited invoiced Don Bosco Care CLG €17,919 during the year ended 31 December 2022.

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on

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19.10.23.