

Company Number: 105690

Registered Charity Number: 20032258

CHY Number: CHY 11609

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

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**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

COMPANY INFORMATION

Directors	Mairin Kenny Anastasia Crickley Rosaleen McDonagh Ann Friel James O'Brien Colette Murray Alex Petrovics Frances McVeigh (resigned 26 December 2021)
Company Secretary	Mairin Kenny
Company Number	105690
Registered Charity Number	20032258
Charity Revenue Number	CHY 11609
Registered Business Name	Pavee Point
Registered Business Number	145545
Registered Office and Business Address	Free Church 46 Great Charles Street Dublin 1
Independent Auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4
Bankers	Bank of Ireland 6 O'Connell St Lower Dublin
Solicitors	Dillon Solicitors Unit A1 Nutgrove Office Park Rathfarnham Dublin 14

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors present their report and the audited financial statements for the financial year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation is a charitable company with a registered office at Free Church, 46 Great Charles Street, Dublin 1. The Charity trades under the name Pavee Point. The company's registered number is 105690.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 11609 and is registered with the Charities Regulatory Authority. The charity has a total of 7 directors at the balance sheet date.

The role of CEO is carried out by Martin Collins. He has a significant number of relevant years' experience. The day to day management of the charity is also directed by its Board in addition to the CEO who are considered key management personnel.

Details of the external advisors engaged by the Charity for each of Bankers, Solicitors and Auditors are provided in the Company Information page of these financial statements. The Company does not engage the services of any investment managers, as it does not hold any investments.

MISSION STATEMENT

Pavee Point's mission is to contribute to improvement in the quality of life, living circumstances, status and participation of Travellers & Roma through working innovatively for social justice, greater solidarity, development, equality and human rights.

VISION

Travellers & Roma are fully recognised and respected as minority ethnic groups who are proud and confident in their cultural identity and exercising their human rights.

DIRECTORS AND SECRETARY

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

Mairin Kenny
Anastasia Crickley
Rosaleen McDonagh
Ann Friel
James O'Brien
Colette Murray
Alex Petrovics
Frances McVeigh (resigned 26 December 2021)

The secretary who served throughout the financial year was Mairin Kenny.

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

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

PRINCIPAL ACTIVITIES AND OBJECTIVES

The charity has 7 Directors who meet every 6 weeks and are responsible for the strategic direction of the charity. The charity is run on a day to day basis by the Directors and the chief executive officer is responsible for ensuring that the charity meets its long and short term aims and that day to day operations run smoothly.

Pavee Point is a national non-governmental organisation comprised of Travellers, Roma and members of the majority population working in partnership at national, regional, local and international levels. Pavee Point uses a collective community development approach to address Traveller issues and promote Traveller and Roma human rights. Our Strategic Plan 2017 -23 has the following 4 Strategic Goals (and 2021 priorities were set within these):

1. To promote Traveller & Roma Cultural Identity and Ethnicity
2. To support direct Traveller and Roma participation and empowerment
3. To address current issues and inequalities for Travellers and Roma
4. To strengthen Pavee Point as an organisation

2021 Organisation Priorities, developed through discussion at IMT, Coordinator and Board level, and based on the Strategic Goals, provided an overall framework from which staff developed and implemented Programme Outline Plans in 2021. During the ongoing COVID-19 pandemic 2021, plans were adapted for implementation of planned work to address the impact of COVID-19 on Roma and Traveller individuals and communities.

Overall external context for work in 2021: included Anti-Racism Committee's ongoing development of a new National Action Plan Against Racism (NAPAR) and the need to build solidarity with other groups addressing racism; Programme for Government commitments and impact of ongoing changes in Ministers and Government Departments' personnel; Census 3rd April 2022; forthcoming NTRIS II plan and its implementation; long-term social and economic impact of COVID-19 (including new variants) and effect of lockdowns and COVID-19 illness on specific groups, particularly on women and children, and on the internal workings, return to building, and funding of Pavee Point; Impact of remote working, speed of external developments and new and possible upcoming commitments requesting Traveller and Roma participation in decision making.

ACHIEVEMENT AND PERFORMANCE

Overview

Pavee Point fulfilled all aims and commitments in its Organisation Plan for 2021. Overall priorities set for 2021, and work plans based on the priorities were fulfilled, SLAs and priorities for 2022 finalised and some new developments were worked on such as initiatives with the Arts and Heritage Councils, and developments with the renewed Education programme. Work on the ground and across programmes continued and grew including international work to raise human rights concerns about the treatment of Travellers and Roma. It was a challenging year with rising levels of COVID & new variants, HSE guidance being revised and updated, getting the premises ready for a welcome return to work in mid-October (after 10 months) only to have to revert to remote working in mid-November. After only 5 weeks, new HSE guidance advised that non-essential work should be done from home where possible due to growing concern about risks from the Delta variant. But staff continued to meet key priorities and targets despite these challenges. So, it was both an honour and a welcome boost for morale to receive a significant human rights award for Pavee Point's work from the OSCE in addition to a number of other awards during 2021 which recognised our culture, health, anti-racism and human rights work.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

International Human Rights Award: Pavee Point was the first Irish NGO to receive the Max van der Stoep Award, an international human rights award, co-sponsored by the OSCE - an organisation of 57 countries - and the Dutch Ministry of Foreign Affairs every two years since 2003. The award is presented to 'a person, group or institution for extraordinary and outstanding achievements in improving the position of national minorities in the OSCE participating States.' Martin Collins, Co-Director and Anastasia Crickley, Chairperson, attended the award ceremony and accepted the award on behalf of Pavee Point, in the Hague on 19 November. An OSCE video 'Nothing About Us Without Us' was shown during the ceremony about the history and current work of Pavee Point [www.paveepoint.ie].

COVID-19 Work: public health measures, vaccinations, boosters, testing and related work

Pavee Point along with Traveller organisations and Primary Health Care Projects continued their work to support Traveller and Roma uptake of vaccinations, testing and other supports as a way to keep them safe from serious illness and to protect family and community members. Posters and videos re COVID symptoms in children and resources for Traveller and Roma parents in partnership with the HSE were produced.

Universal Periodic Review UPR: Anti-Traveller and Roma racism was highlighted in this UN Human Rights Review for Ireland. Pavee Point coordinated a coalition submission and National Traveller Women's Forum, Galway Traveller Movement, Donegal Traveller Project and Minceirs Whiden participated in the review. Over half of UN Member States highlighted the importance of combatting racism at Ireland's Review on 10 November. Many countries voiced concerns in relation to Ireland's progress on Traveller and Roma rights since the last review and called for the need to strengthen the implementation of the National Traveller & Roma Inclusion Strategy by adopting a robust implementation plan and resources.

Policy Updates: Pavee Point continued to lobby for movement on the introduction of a National Traveller Education Strategy, implementation of Traveller accommodation commitments and importantly, publication and implementation of the National Traveller Health Action Plan (NTHAP) as included in the HSE National Service Plan 2021 & Programme for Government. We advocated for the introduction and full implementation of the NTHAP but this remains to be achieved in conjunction with the HSE.

Violence Against Women pilots with Traveller Awareness workers: an application to mainstream this project was submitted to Tusla.

Education work: Funds were raised to recruit staff to build on work carried out over the past 2 years in relation to progress for Travellers and Roma at all levels of education and early years. Having organised two Forums with key stakeholders during the pandemic, Staff followed up with efforts to focus on measures to address the impact of COVID 19 on disadvantaged students, especially Travellers, Roma and other minority ethnic groups.

Roma Work: Staff developed resources for families and lobbied for public health and humanitarian policy responses as COVID isolation facilities were withdrawn. Funds for Roma Health workers were finalised and planning for recruitment commenced with HSE and PHCP.

A range of submissions were made re drugs and alcohol (NDC: weakening of community voices from oversight structures), mental health (National Mental Health Promotion Plan) and Men's Health (Community mapping & spatial justice project; forums for men to explore relevant health and well-being issues).

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Other awards:

Pavee Mothers Breastfeeding Work: awarded 'Initiative of the Year' from Friends of Breastfeeding Ireland for PP's breastfeeding work 2021 (breastfeeding information booklet for Traveller women, briefing paper and four short videos which encourage more Traveller mums to breastfeed and know where to go for support).

National Heritage Award for Pavee Roads Home (PRH): Pavee Point received a National Heritage award in recognition of the PRH project - an exploration of Traveller culture and heritage told through the lens of history and geography. It tells the story of Traveller families through the generations and on a journey from the West of Ireland to Dublin. It was developed by Pavee Point's Men's Health team, as a way of promoting a positive sense of identity and culture in conjunction with Dublin City Culture Programme.

Initiatives with the Arts and Heritage Councils in line with NTRIS objectives

Arts Council collaboration with Pavee Point: Discussions continued to agree terms of reference for collaboration to progress common objectives in relation to Traveller inclusion and visibility in the arts. Work took place to scope out possible roles, principles and parameters of engagement for a funding application.

Heritage Council: Meetings were held with the CEO and diversity and inclusion officer of the Heritage Council to explore possible actions to promote Traveller heritage and artefacts

Traveller Collection website and book: were launched in The Hugh Lane Gallery in November. This collection is a database of Traveller history and culture, from literature to photography, theatre, geography, heritage, radio and is a celebration of Travellers and Traveller achievement by artist Séamus Nolan in conjunction with Pavee Point.

Ethnic Equality Monitoring

Census 2022: PP worked with the Central Statistics Office to support Traveller and Roma participation in the census. This involved development and recording of training for census enumerators; videos and leaflets for Travellers and Roma to be distributed through networks. Pavee Point coordinated this work and is the national dedicated lead for the CSO, Traveller organisations and groups working with Roma. A direct result is the successful inclusion of an ethnicity question in the census and in 2022 the inclusion of Roma also.

Probation Service: Following several Pavee Point training and support sessions re ethnic equality monitoring, guidelines were developed to support implementation in the Service.

All of this strategic work was supported and delivered through a collective community development approach to address Traveller issues and promote Traveller and Roma human rights. It contributes to the implementation of objectives contained in the National Traveller and Roma Inclusion Strategy 2017-2021, The Roma in Ireland, A National Needs Assessment 2018, Pavee Point's Strategic Plan 2017 – 23 and Organisation Plan aims 2021.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

GRANT MAKING POLICY

To date the charity has not engaged in the provision of grants to suitable parties.

As such, the charity does not have a grant making policy.

OUR VOLUNTEERS

The board are very grateful to the unpaid general volunteers who provide assistance to the charity in meeting its goals and objectives.

SOCIAL INVESTMENT

During the financial year the charity did not make any social investments nor are there any legacy programme related investments to disclose.

BUSINESS REVIEW AND FINANCIAL RESULTS

The positive net movement in funds for the financial year after providing for depreciation amounted to €118,434 (2020: adverse net movements in funds €22,805). In 2021, the charity had income of €1,967,655, an increase of 6% on 2020's income of €1,855,432. Expenditure amounted to €1,849,221, being a decrease of 1.5% on 2020's expenditure of €1,878,237.

The main component of overall expenditure in 2021 was, as in previous years, staff costs related to the provision of the services and programmes run by the charity.

At the end of the year, the company had assets of €1,143,712 (2020: €1,126,240) and liabilities of €339,449 (2020: €440,411). The total charity funds have increased by €118,434 to €804,263 of which €203,263 relates to restricted funds.

Against a continuing backdrop of limited resources, challenges over funding and the difficulties caused by the pandemic, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a reasonable financial outcome for the year. The Directors are satisfied with the level of retained reserves at the year end.

RESERVES POLICY

The directors have identified the need to maintain a reserve in order to ensure:

- The organisation's core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficulties.

The calculation of the required level of Reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers;

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

The level of reserves required is reviewed as part of ongoing financial reporting taking into account changes in future funding and staffing.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
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**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

The charity's total reserves at year end were €804,263 (2020: €685,829). The total reserves can be analysed as €203,263 (2020: €178,263) of restricted funds and €601,000 (2020: €507,566) of unrestricted reserves.

Restricted Funds represent donations, bequests and grants which have been received and recognised in the financial statements and are subject to specific conditions imposed by the donors or grant-making bodies.

Unrestricted Funds are funds which are expendable at the discretion of the board in furtherance of the objectives of the charity.

The Directors are satisfied that it holds sufficient reserves to allow the charity to trade successfully.

INVESTMENT POLICY

The charity has a general power of investment and so enjoys considerable freedom to invest in such investment assets as they see fit. In deciding on any investments, the charity takes into account the social, environmental and its ethical impacts of these investments and only invests in assets that have a positive impact on all three.

The company does not make programme related investments in the form of interest free loans to other charities which in turn provide services to beneficiaries of this charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The charity was established under a Constitution which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors who provide oversight and strategic direction to the organisation.

The charity has 7 directors who meet every 6 weeks and are responsible for the strategic direction of the charity. At these meetings the board of directors are provided with the key performance and risk indicators. The charity is run on a day-to-day basis by its board and the chief executive officer is responsible for ensuring that the charity meets its long and short term aims and the day to day operations run smoothly. The CEO and board have delegated authority, within terms of delegation approved by the board, for operational matters including finance and employment.

There is clear division of responsibility at the company with the Board retaining control over major decisions. The board of directors retain overall responsibility for the strategic development of the company in close liaison with the executive officers. Board members do not receive any remuneration in respect of their services to the charity. There have been no contracts or arrangements entered into during the financial year in which a board member was materially interested or which were significant in relation to the charity's activities.

The company is registered with the Charities Regulatory Authority and is fully compliant with the Charities Act 2009. Annually, the Board of Directors review the company's continuing compliance with the Charities Regulator's Governance Code and review the Board Handbook in the context of best corporate governance practice and the outcome of this review is documented in the minutes of the appropriate Board meeting.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Recruitment of Directors

The directors of the company are also the Charity's members. The Constitution provides for a minimum of 2 members/directors. Directors are appointed by the rules detailed in clauses 64 to 67 of its Constitution.

The directors taken as a whole have significant experience in a wide range of areas effecting the charity including but not limited to finance, business, I.T.

Director induction and training

The directors are put through a formal induction course on appointment as directors for the first time and are put through an orientation day. The induction courses cover:

- The obligations of directors
- Details of charity law
- The reporting structure and governance including providing a copy of the constitution
- The objectives of the charity and the directors position in trying to achieve these
- Details of future plans and current financial position
- The business plan and future financial performance of the charity
- The decision making process of the charity
- Formally being introduced to the key management personnel including directors
- Procedures with regard to directors' expenses

Directors are unpaid and details for any directors' expenses and any related party transactions are disclosed in note 7 to these financial statements.

Pay policy for senior staff

The directors consider themselves and the senior management team to comprise the key management personnel of the charity in charge of directing and controlling the day to day operations. There are no directors' expenses.

The pay of the senior staff is reviewed annually and normally increased in line with inflation. Given the nature of the charity the directors benchmark against the pay levels in other similar charities or commercial operations that provide a similar service.

Related parties and co-operation with other organisations

The company delivers the TUSLA DSGBV programme in conjunction with Wicklow Travellers Group, St. Catherine Community Services and Cork Traveller Visibility Group.

Details of any related party transactions are disclosed in note 16 to these financial statements.

FUTURE DEVELOPMENTS

The Directors are not expecting to make any significant changes in the nature of the company's charitable activities in the near future. In planning its future activities, the Directors will seek to develop the company's activities whilst managing any remaining impact from the pandemic which is now thankfully receding.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

PRINCIPAL RISKS AND UNCERTAINTIES

During 2021 some risks and uncertainties continued as a result of the Covid 19 pandemic. The longer-term impacts still cannot be fully measured, not only on Traveller and Roma, but also on the wider community. Remote working was fully implemented for a large portion of the year, this carried its own challenges in terms of carrying out principal activities in an enforced, prolonged remote environment. The Directors are satisfied that progress continued successfully with all programmes and activities throughout the year.

Looking forward, the full effect of current economic challenges which are resulting in drastically increasing costs for both individuals and organisations remains to be seen. The Directors and Management continue to closely monitor costs in order to safeguard the financial future of the organisation and allow all programme work to continue in supporting members of the Traveller and Roma Community in an evolving economic climate.

EVENTS AFTER THE BALANCE SHEET DATE

At the end of January 2022 our beloved Co-Director Veronica (Ronnie) Fay sadly passed away. Ronnie's contribution and dedication to Pavee Point is immeasurable. Ronnie began work in Pavee Point as a Community Worker in 1985 and worked tirelessly throughout her career to promote the rights of Traveller and Roma. Ronnie's work has been recognised in the many awards she received both during her lifetime and posthumously.

Covid 19 has had a significant adverse impact on society and economic activity globally since March 2020. Whilst the Irish government has noted that the pandemic is not over given the possibility of new variants emerging with increased levels of transmissibility, the outlook is positive and all remaining restrictions were phased out between 22 January and 6 March 2022.

The war in Ukraine began in February 2022 and is on-going. The humanitarian, social and economic impacts of this conflict are being felt worldwide.

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

The charity and its Directors are not acting as custodian Directors on behalf of others in respect of the year under review or the preceding year.

TAXATION STATUS

The company has been granted charitable status under Section 207, Section 609 and Section 266 of the Taxes Consolidation Act 1997.

RESEARCH AND DEVELOPMENT ACTIVITIES

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

POLITICAL CONTRIBUTIONS

The company made no political contributions or donations during the year.

ACCOUNTING RECORDS

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are located at the company's office at Free Church, 46 Great Charles Street, Dublin 1.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

GOVERNANCE CODE

In November 2018, the Charities Regulator published its Code of Governance ("Code") and organisations had to be fully compliant by 31 December 2020. This new code is principles-based and is similar to the Governance Code for Community, Voluntary and Charitable Organisations. The company is fully compliant and continues to meet all of its obligations pertaining to the Code. Prior to the introduction of the Charities Regulator's Governance Code, the company was in compliance with the voluntary code of governance for community, voluntary and charitable organisations.

BENEFICIAL OWNERSHIP

Article 30(1) of the EU's Fourth Anti-Money Laundering Directive (4AML) requires all EU Member States to put into national law provisions requiring corporate and legal entities to obtain and hold adequate, accurate and current information on their beneficial owner(s) in their own internal beneficial ownership register.

During 2019, this directive was implemented by the Department of Finance in Ireland. The company filed its return on the Register of Beneficial Ownership and has continued to meet its obligations pertaining to keeping its internal and external Register up to date.

STATEMENT ON RELEVANT AUDIT INFORMATION

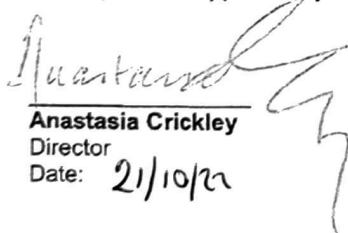
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

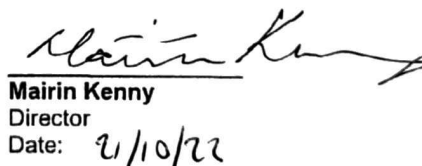
- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

AUDITORS

The auditors, Crowe Ireland, being eligible continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.


Anastasia Crickley
Director
Date: 21/10/22


Mairin Kenny
Director
Date: 21/10/22

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 ("relevant financial reporting framework").

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the net income or expenditure for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- 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 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 Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DUBLIN TRAVELLERS EDUCATION
AND DEVELOPMENT GROUP COMPANY LIMITED BY GUARANTEE**

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Dublin Travellers Education and Development Group Company Limited by Guarantee (the 'Company') for the year ended 31 December 2021, which comprise the Statement of Financial Activities (Including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice *Accounting and Reporting by Charities effective 1 January 2019*.

In our opinion, the accompanying financial statements:

- Give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its net movement in funds for the year then ended;
- Have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- Have been properly prepared in accordance with the requirement of the Companies Act 2014.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSION 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

OTHER INFORMATION (CONTINUED)

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

We have nothing to report in this regard.

OPINIONS ON THE OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014

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

- In our opinion, the information given in the Directors' Report is consistent with the financial statements and
- In our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

RESPECTIVE RESPONSIBILITIES AND RESTRICTIONS ON USE

RESPONSIBILITIES OF DIRECTORS FOR THE FINANCIAL STATEMENTS

As explained more fully in the Directors' Responsibilities Statements on page 16, the directors are responsible for the preparation of the financial statements and for being satisfied that they give us a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

AUDITORS RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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 misstatements 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 director's 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 going concerns. 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 Company to cease to continue as 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
DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

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



Shaw McClung
for and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm

40 Mespil Road

Dublin 4

Date: 27 October 2022

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Restricted Funds 2021 €	Unrestricted Funds 2021 €	Total Funds 2021 €	Total Funds 2020 €
Income					
Donations and legacies	4	-	18,568	18,568	13,102
Charitable activities	4	1,858,723	68,751	1,927,474	1,738,260
Other trading activities	4	-	15	15	71
Other Income	4	21,598	-	21,598	103,999
Total Income		1,880,321	87,334	1,967,655	1,855,432
Expenditure					
Charitable Activities	5	1,845,918	3,303	1,849,221	1,878,237
Total Expenditure		1,845,918	3,303	1,849,221	1,878,237
Net income / (expenditure)		34,403	84,031	118,434	(22,805)
Transfer between funds		(9,403)	9,403	-	-
Net movement in funds		25,000	93,434	118,434	(22,805)
Reconciliation of funds					
Total funds brought forward		178,263	507,566	685,829	708,634
Total funds carried forward		203,263	601,000	804,263	685,829

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

All income and expenditure relate to continuing activities.

The notes on pages 21 - 36 form part of this financial statements.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 €	2020 €
Fixed Assets			
Tangible Assets	9	48,004	27,538
Current Assets			
Debtors	10	88,017	106,644
Cash at bank and in hand	11	1,007,691	992,058
TOTAL CURRENT ASSETS		1,095,708	1,098,702
Creditors: Amounts falling due within one year	12	(339,449)	(440,411)
NET CURRENT ASSETS		756,259	658,291
Total Assets Less Current Liabilities		804,263	685,829
NET ASSETS		804,263	685,829
 THE FUNDS OF THE CHARITY			
Restricted Funds	14	203,263	178,263
Unrestricted Funds	14	601,000	507,566
TOTAL CHARITY FUNDS		804,263	685,829

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



Anatasia Crickley
Director

Date: 21/10/22



Mairin Kenny
Director

The notes on pages 21 - 36 form part of this financial statements.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 €	2020 €
Cash flow from operating activities			
Net movement in funds		118,434	(22,805)
Depreciation	9	10,825	3,983
Decrease/(Increase) in debtors		18,627	(12,697)
(Decrease)/Increase in creditors		(100,962)	190,111
Net cash flow from operating activities		<u>46,923</u>	<u>158,592</u>
Cash flows from investing activities			
Purchases of tangible assets		(31,291)	(6,322)
Net cash flow from investing activities		<u>(31,291)</u>	<u>(6,322)</u>
Reconciliation to cash at bank and in hand			
Net increase in cash and cash equivalents		15,633	152,270
Cash and cash equivalents at 1 January		992,058	839,788
Cash and cash equivalents at 31 December		<u><u>1,007,691</u></u>	<u><u>992,058</u></u>

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. GENERAL INFORMATION

The financial statements comprising the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, Statement of Cash Flows and the related notes constitute the individual financial statements of Dublin Travellers Education and Development Group Company Limited by Guarantee for the financial year ended 31 December 2021.

Dublin Travellers Education and Development Group Company Limited by Guarantee is a company limited by guarantee (registered under Part 18 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 105690). The Registered Office is 46 Great Charles Street, Dublin 1, which is also the principal place of activities of the company.

The nature of the company's operations and its principal activities are set out in the Directors' Report.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (The Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

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 however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The preparation of financial statements in compliance with FRS102 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2020 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The financial statements have been presented in Euro (€) which is also the Company's functional currency.

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

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

2.2 INCOME

Income is recognised in the Statement of Financial Activities when the company becomes legally entitled to the income, when the amount concerned can be quantified with reasonable accuracy and when it is probable that the income will be received. Categories of income are accounted for as follows:

Donations and legacies: Voluntary income comprising donations, gifts and legacies are recognised where there is entitlement, where receipt is probable, and where the amount can be measured with sufficient reliability. Such income is deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities: Income from charitable activities comprises grants from government and other funders. Income from charitable activities, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance are included within income from charitable activities.

Donated services: Donated services are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated fair value to the charity in both income and expenditure in the year of receipt. Resources received from non-exchange transactions for which the company entity has benefited include voluntary services. The value of services provided by volunteers has not been included in these accounts because they can't be quantified.

Deferred income and accrued income: Deferred income arises in respect of grants received in circumstances where the performance conditions have not been met by financial year end. Accrued income is accrued as a debtor on the balance sheet where income has not yet been received but all criteria for recognition have been satisfied.

2.3 EXPENDITURE

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories in the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis based on numbers of staff in each particular activity.

Raising funds

Cost of raising funds comprises the costs associated with attracting voluntary income, and includes staff and related costs, costs of fund raising and an allocation of support and management costs.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Expenditure on charitable activities

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, cost of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

Allocation of support costs

Support costs are those costs incurred on functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include human resources, finance, information technology, facilities and governance costs. These costs have been allocated between the cost of raising funds and expenditure on charitable activities.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

2.4 FUND ACCOUNTING

The following funds are operated by the charity:

Restricted funds

Restricted funds comprise grants, donations and sponsorships received which can only be used for particular purposes, as specified by the donors or sponsorship programmes, which are binding on the charity. Such purposes are within the charity's overall objectives.

Unrestricted funds

Unrestricted funds comprise General and Designated funds.

- General funds are amounts which can be spent at the discretion of the Board in furtherance of the company's charitable objectives and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.
- Designated funds are unrestricted funds that the Board has, at its discretion, set aside for particular purposes.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Fixed assets are accounted for as follows:

Heritage Assets

Heritage assets are accounted for under Section 34 of FRS 102 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

A heritage asset is defined as a tangible asset with historical, artistic, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture.

Donated and heritage funded assets are recognised in the financial statements initially through the Statement of Financial Activities.

The basis of values reported for additions to heritage assets are:

- historical cost where assets are purchased;
- external valuation where assets are donated or management's best estimate where not available

Depreciation is not charged on heritage assets.

Other tangible assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	25% Straight Line
Fixtures, fittings and equipment	25% Reducing Balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

2.6 FINANCIAL INSTRUMENTS

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.

Financial assets and liabilities

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires. Financial assets and liabilities are only offset in the balance sheet when and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the assets and settle the liability simultaneously.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

2.7 PENSIONS

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

2.8 OPERATING LEASES: THE COMPANY AS LESSEE

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.9 GOVERNMENT GRANTS AND LOANS

Grants and Loans are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

2.10 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. Subsequently there are measured at amortised cost less any provisions for impairment.

A provision for impairment of trade receivables is established when there is objective evidence that the charity will not be able to collect all amounts due to according to the original terms of receivables. The amount of provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All the movements in the level of provision required are recognised in the profit and loss.

2.11 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.12 CREDITORS

Trade and other 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.

2.13 TAXATION

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

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

3 SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Establishing lives for depreciation purposes of fixed assets

The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Provision for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

Going concern

The directors have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The directors have made this assessment for a period of one year from the date of approval of these financial statements. The directors have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. INCOMING RESOURCES

	Restricted Funds €	Unrestricted Funds €	Total 2021 €	Total 2020 €
Donations and Legacies				
Donations	-	18,568	18,568	13,102
	-	18,568	18,568	13,102
Charitable Activities				
HSE	1,397,850	-	1,397,850	1,321,000
Department of Justice	183,506	-	183,506	183,506
DCEDIY	25,000	-	25,000	-
Department of Health	52,200	-	52,200	60,307
DEASP Roma AFSP	-	-	-	3,134
Dublin City Council CHMF	22,272	-	22,272	930
Medtronic	-	-	-	45,739
Rethink Ireland	20,714	-	20,714	-
Tusla (CFA)	128,131	-	128,131	102,414
EC Funding	14,160	-	14,160	-
Community Foundation of Ireland	6,494	-	6,494	-
IHREC	8,396	-	8,396	-
Max van Der Stoel awards	-	50,000	50,000	-
Other Income	-	18,751	18,751	21,230
	1,858,723	68,751	1,927,474	1,738,260
Other Trading Activities				
CD Sales	-	15	15	71
	-	15	15	71
Other Income				
Balbriggan Travellers Project	21,598	-	21,598	103,999
	21,598	-	21,598	103,999
Total Income	1,880,321	87,334	1,967,655	1,855,432

5. EXPENDED RESOURCES

	Restricted Funds €	Unrestricted Funds €	Total 2021 €	Total 2020 €
Charitable Activities				
Wages and Salaries	1,515,223	-	1,515,223	1,560,598
Charitable activities expenses	191,679	1,742	193,421	135,660
Admin Expenses	129,752	-	129,752	177,997
Depreciation	9,264	1,561	10,825	3,982
Total Expenditure	1,845,918	3,303	1,849,221	1,878,237

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. EXPENDED RESOURCES (CONTINUED)

ANALYSIS OF EXPENDITURE

	Direct Costs €	Support Costs €	Total 2021 €	Total 2020 €
Charitable activities	1,574,005	275,216	1,849,221	1,878,237
	<u>1,574,005</u>	<u>275,216</u>	<u>1,849,221</u>	<u>1,878,237</u>

ANALYSIS OF SUPPORT COSTS

	2021 €	2020 €
Finance	63,814	46,912
HR and admin	44,076	35,143
Governance	29,910	33,711
IT and communications	18,338	23,830
Rent	30,000	30,000
Repairs and maintenance	4,268	41,880
Insurance	32,281	29,313
Other	52,529	31,029
	<u>275,216</u>	<u>271,818</u>

6. NET MOVEMENTS IN FUNDS

	2021 €	2020 €
Net movement in funds is stated after charging:		
Depreciation of property, plant, and equipment	10,825	3,983
Auditor remuneration (inclusive of VAT)	12,608	13,838
	<u>10,825</u>	<u>13,838</u>

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. EMPLOYEES

Number of employees

The average monthly numbers of employees during the year were:

	2021 Number	2020 Number
All employees	48	56
	<u>48</u>	<u>56</u>

Staff costs are comprised of:

	2021 €	2020 €
Wages and salaries	1,344,545	1,372,550
Social welfare costs	127,640	145,468
Pension costs (note 8)	43,038	42,580
	<u>1,515,223</u>	<u>1,560,598</u>

The total remuneration for key management personnel for the financial year amounted to €581,529 (2020: €469,874). Remuneration includes basic pay and employers PRSI and Pension Contributions.

Employment benefits breakdown

	2021 Number	2020 Number
€60,000 - €69,999	2	1
€70,000 - €79,999	-	2
€80,000 - €89,999	-	-
€90,000 - €99,999	-	-
€100,000 - €109,999	1	1
	<u>1</u>	<u>1</u>

The directors gave their services free of charge and are not compensated for their work. The company operates a policy of reimbursing directors and sub-group members for vouched out of pocket expenses.

No director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020: €Nil).

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. PENSION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The pension costs are allocated between activities and between restricted and unrestricted funding based on the designation for each employee between activities and restricted and unrestricted funding.

During the year, €43,038 (2020: €42,580) in employer contributions was expended as restricted expenditure. Unpaid contributions outstanding at 31 December 2021 amounted to €3,833 (2020: €2,446).

9. TANGIBLE ASSETS

	Fixtures, Fittings and Equipment	Motor Vehicles	Heritage Assets	Total
	€	€	€	€
Cost				
At 1 January 2021	366,155	46,250	11,697	424,102
Additions	2,291	29,000	-	31,291
Disposals	-	(46,250)	-	(46,250)
At 31 December 2021	368,446	29,000	11,697	409,143
Depreciation				
At 1 January 2021	350,314	46,250	-	396,564
Charge for the year	4,485	6,340	-	10,825
Disposals	-	(46,250)	-	(46,250)
At 31 December 2021	354,799	6,340	-	361,139
Net book value				
At 31 December 2021	13,647	22,660	11,697	48,004
At 31 December 2020	15,841	-	11,697	27,538

Heritage Assets

Included in tangible assets are antiquities which are heritage assets. These are recognised at their original cost of €11,697 and are not depreciated in line with the company's accounting policy stated in note 2.5 to the financial statements. The antiquities are maintained to the highest possible standard and are available for the public to view on request. The company does not revalue antiquities as the original cost information is reliable and as the expense of obtaining a valuation outweighs the usefulness of that information for both the users of the financial statements and for the company for its own stewardship purposes.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. DEBTORS

	2021 €	2020 €
Trade debtors	-	2,507
Amounts owed by connected parties (note 16)	65,351	65,351
Other debtors	-	15,876
Prepayments	22,666	22,910
	<u>88,017</u>	<u>106,644</u>

11. CASH AT BANK AND IN HAND

	2021 €	2020 €
Cash and bank balances	1,007,691	992,058
	<u>1,007,691</u>	<u>992,058</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 €	2020 €
Trade creditors	1,387	60
Amounts owed to connected parties (note 16)	30,000	30,000
Taxation	36,134	46,045
Other creditors	3,230	4,801
Accruals	19,039	30,748
Deferred income (note 13)	249,659	328,757
	<u>339,449</u>	<u>440,411</u>

13. DEFERRED INCOME

	2021 €	2020 €
HSE	88,737	169,438
TUSLA	65,373	74,776
Department of Justice	5,000	-
Department of Health	-	52,200
Dublin City Council (CMHF)	5,643	27,915
IHREC	-	4,428
European Commission	14,114	-
The Community Foundation of Ireland	21,506	-
Accenture	15,000	-
Rethink Ireland	34,286	-
	<u>249,659</u>	<u>328,757</u>

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. DEFERRED INCOME (CONTINUED)

	2021 €	2020 €
Deferred income at the beginning of the year	328,757	142,696
Deferred during the year	149,736	253,981
Released during the year	(228,834)	(67,920)
Deferred income at the end of the year	<u>249,659</u>	<u>328,757</u>

14. FUNDS OF THE CHARITY

(i) Reconciliation of Funds

	Restricted Funds	Unrestricted Funds	Total Funds
Funds at 1 January 2021	178,263	507,566	685,829
Net movement in funds	25,000	93,434	118,434
Fund balances at 31 December 2021	<u>203,263</u>	<u>601,000</u>	<u>804,263</u>

(ii) Analysis of net assets between funds

As at 1 January 2021

	Restricted Funds	Unrestricted Funds	Total Funds
Tangible Fixed Assets	21,296	6,242	27,538
Current Assets	569,049	529,653	1,098,702
Liabilities	(412,082)	(28,329)	(440,411)
Total Funds as at 1 January 2021	<u>178,263</u>	<u>507,566</u>	<u>685,829</u>

As at 31 December 2021

	Restricted Funds	Unrestricted Funds	Total Funds
Tangible Fixed Assets	43,321	4,683	48,004
Current Assets	499,391	596,317	1,095,708
Liabilities	(339,449)	-	(339,449)
Total Funds as at 31 December 2021	<u>203,263</u>	<u>601,000</u>	<u>804,263</u>

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. FUNDS OF THE CHARITY (CONTINUED)

(iii) Movement in Funds

	Balance as at 01/01/2021	Income €	Expenditure €	Transfer between funds €	Balance as at 31/12/2021 €
Restricted funds	178,263	1,880,321	(1,845,918)	(9,403)	203,263
Unrestricted funds	507,566	87,334	(3,303)	9,403	601,000
Total	685,829	1,967,655	(1,849,221)	-	804,263

15. STATE FUNDING

The following information in relation to grants is given to comply with the Department of Public Expenditure and Reform Circular 13/2014;

Agency	Government Department	Grant Programme	Term	Total Fund Recognised	Total Fund Received	Total Fund Deferred
Health Service Executive	Department of Health	Community Services	1 year	1,397,850	1,317,149	88,738
Department of Justice and Equality	Department of Justice and Equality	Community Services	1 year	183,506	188,506	5,000
Department of Children Equality, Disability, Integration and Youth	Department of Children Equality, Disability, Integration and Youth	Community Services	1 year	25,000	25,000	-
Child and Family Agency (Tusla)	Department of Health	Community Services	1 year	128,131	118,728	65,373
Pobal	Dublin City Council	Community Services	1 year	22,272	-	5,643

The board confirms that the funding was used in accordance with the conditions outlines in each letter of offer and that there are adequate controls in place to manage grant income. All grants received are revenue grants and no capital grants were received during the year.

The grants are restricted and used solely in the provision of services in line with the charity's objectives.

The number of employees whose total employee benefits for the reporting period fell within each band of €10,000 from €60,000 and the overall figure for total employer pension contributions are disclosed within notes 7 and 8 to the financial statements.

The charity has also obtained tax clearance and is in compliance with Circular 44/2006.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. RELATED PARTY TRANSACTIONS

The company had transactions with other connected parties during the financial year as follows and the following amounts pertaining to this are receivable at the financial year end:

	2021	2020
	€	€
Pavee Point Trust Company Limited by Guarantee – Debtor	65,351	65,351
	<u> </u>	<u> </u>
	2021	2020
	€	€
Pavee Point Trust Company Limited by Guarantee - Liability	30,000	30,000
	<u> </u>	<u> </u>

The €65,351 is money being held in the bank account of Pavee Point Trust CLG on behalf of the company.

The €30,000 is rent due to Pavee Point Trust CLG for the use of the building owned by it at 46 Great Charles Street, Dublin 1.

In the opinion of the directors these amounts arise in the ordinary course of business and the terms of the amounts due are in accordance with the terms ordinarily offered by the company.

Anastasia Crickley shares common directorships with Pavee Point Trust CLG and Dublin Travellers Education & Development Group CLG.

Martin Collins and Veronica Fay, key management personnel of the company are also directors of North Fingal Community Development Project Company Limited by Guarantee ("NFC"). The company recharged €21,598 in respect of staff costs discharged by the company on behalf of NFC. The balance was fully repaid by NFC to the company during the year.

The company is related to Wicklow Travellers Group through common directorship. Wicklow Travellers Group is the company's partner organisation for the Tusla DSGBV programme. During the year the company paid €12,695 on salaries and overheads relating to WTG work on the programme which was fully repaid by the company during the year.

17. STATUS

The liability of the members is limited.

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

18. GOING CONCERN

The financial statements have been prepared on a going concern basis.

**DUBLIN TRAVELLERS EDUCATION AND DEVELOPMENT GROUP
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

19. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year ended 31 December 2021.

20. CONTINGENT LIABILITIES

As at 31 December 2021, the company was involved in a dispute with an individual who had an accident on the company's premises. The case had not progressed any further during the year. The outcome of this case is dependent on the judges' decision.

21. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on 21st October 2022