

Company registration number: 466659

Development Perspectives CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2023

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Directors and other information

Directors	Elaine Cronin (resigned 17/05/2023) Libby Sweetman (resigned 17/05/2023) Maeve McArdle Jennifer Murphy Patrick Reilly (resigned 17/05/2023) Cathal Kearney Emmet Sheerin Michael Kenny Stephanie Kirwan Aideen O'Dachartaigh (appointed 17/05/20223) Emma McEvoy (appointed 17/05/2023)
Secretary	Stephanie Kirwan (appointed 19/11/2022)
Company Registration Number	466659
Charity Registration Number	20071424
Charity Revenue Number	18555
Registered Office	The Mall, North Quay, Drogheda, Co. Louth
Business Address	The Mall, North Quay, Drogheda, Co. Louth
Bankers	Permanent TSB, Scotch Hall, Drogheda, Co. Louth
Auditors	McEvoy Craig Accountants 10 Dublin Road, Drogheda, Co. Louth

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Directors report

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 December 2023

The directors present the annual report and the audited financial statements of the company for the financial year ended 31 December 2023. The directors of Development Perspectives CLG (the "Charity") are its trustees for the purpose of Charity Law. The trustees present their report and audited financial statements for the year ended 31 December 2023. This report incorporates statutory requirements as outlined in the Companies Act 2014 and that contained in the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in Republic of Ireland (FRS102) (effective 1 January 2015). The Charity SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities. Although not obliged to comply with the Charity SORP (FRS 102) the company has implemented its recommendations where relevant in these accounts.

Principal Activities

Development Perspectives (DP) Ltd is a Development NGO whose focus is on Development Education / Global Citizenship Education both in Ireland and with partners in the EU and Global South. The mission of the organisation is to tackle poverty, inequality and climate change through transformative education and active global citizenship. In particular, the organisation focuses on the adult and community education sector in Ireland. Revenue is raised for the work carried out by Development Perspectives Ltd through fundraising, allocation of both State and Corporate grants and by offering training and consultancy services. Our strategy for 2019 - 2023 is available online -

<https://developmentperspectives.ie/ResearchPDFS/Strategic%20Goals%202019-2023.pdf>

Legal Status

Development Perspectives CLG is a company limited by guarantee, not having a share capital, incorporated in Ireland in 2009 under the Companies Acts, 1963 to 2014 registered number 466659. The Charity is registered with the Charities Regulator Authority and its registered charity number is 20071424. It also has obtained tax exemption from Revenue Commissioners CHY 18555. The objectives of the Company are charitable in nature and all income is applied solely towards the promotion of the charitable objectives of the company.

Background and purpose of Charity

Development Perspectives was set up as a charity in 2009 and since then has grown and developed its activities year on year.

Vision

To live in an equitable, just and sustainable world.

Mission

To tackle poverty, inequality and climate change through transformative education and active global citizenship.

Purpose

To challenge perspectives, narratives and stories about development in order to generate informed action. Development Perspectives encourages individuals and communities to explore, understand, challenge and act upon the challenges that they are interested in addressing.

Values

The values of an organisation are critically important to continually evoke and reflect upon. It is the intention of Development Perspectives to illustrate these values through our work and practice. These values (see below) were articulated in our strategy for 2019 – 2023

- Honesty – expose root causes
- Justice – equality for all
- Courage – bravery in action

Beliefs

- We believe in challenging global injustices through a diversity of perspectives and actions.
- We believe in collective responsibility and partnership.
- We believe in the interdependence between people and between people and the environment.

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What We Do

We live in an ever changing, interdependent and unequal world. Issues of poverty, widening inequality and climate change are increasingly having impacts on marginalised cohorts of our populations. We believe that informed and engaged citizens are best placed to address these complex social, economic and environmental issues. Development Perspectives provides transformative educational opportunities, encouraging and supporting individuals and communities to explore, understand, challenge and act. We do this through the programmes and projects that we provide and deliver each year.

Strategic Plan 2019-2023

Strategic goals

1. To have an informed, active and inclusive citizenry that is tackling the root causes of poverty, inequality and climate change.
2. To recognise the importance and relevance of Development Education in contributing to a more just, equitable and sustainable world.
3. To increase and deepen Organisational scale, capacity, and income (Governance / Financial / Human Resources)
4. To work collaboratively with a diverse set of partners (Locally / Nationally / Internationally) that share our vision in order to maximise reach, impact and influence.
5. DP will maximise the impact of its work in Ireland and internationally through ongoing reflection, evaluation, learning and innovation.

Achievements during 2023 – Programmes and Projects

Saolta

Saolta is a Global Citizenship Education (GCE) strategic partnership for the Adult and Community Education (ACE) sector which has just entered into a three-year agreement with its primary funder, Irish Aid. This exciting partnership will run until 2026. The partners in the consortium are; Development Perspectives (the lead partner), AONTAS, Irish Rural Link, The Department of Adult and Community Education at Maynooth University, Concern Worldwide and Cork Education and Training Board (Cork ETB). Saolta's strategic goal is **"Increased accessibility, Quality and Effectiveness of Global Citizenship Education within the Adult and Community Education Sector."**

Amongst a number of evolutions and innovations in 2023, Saolta developed a new website and three new social media accounts in order to give the partnership a distinct identity. The numbers for the different elements are burgeoning and there is a target of 4,600 followers across platforms by the end of year one of the 2024 – 2026 programme.

Also, Cork ETB began the processes of joining the strategic partnership in 2023. They attended two steering group meetings, and met Saolta separately on a number of occasions in order to strengthen the relationship and bring the Cork ETB representative up to speed on Saolta's work. The development of the Global Compass Award was finalised in 2023 and the rollout of the award throughout Further Education Institutes has begun. The first iteration of the Saolta GCE Star Award was completed as part of the Aontas Star Awards.

The 10th of November saw Saolta host a showcase event in the Dunamais Arts centre in Portlaoise - <https://www.youtube.com/watch?v=BSaA0FsTxa0>

Saolta directly engaged with **673** Adult and Community Education (ACE) practitioners, and Education and Training Board (ETB) Further Education (FE) tutors and practitioners throughout 2023. We estimate that we indirectly reached over just over **15,000** individuals across the ACE sector. We continued to build strong relationships with key stakeholders such as Adult Education Officers, Community Education facilitators, Professional Development Offices, the ETB Ireland Inclusion group, the Association of Irish Local Government, and ITE providers, and networks across the sector. This process has been reinforced by the addition of CETB to the consortium. Saolta's training resources were downloaded **18,598** times in 2023 and the legacy research still has active engagement, with **982** downloads. As mentioned above, Saolta proudly sponsored the Aontas Star Awards GCE award which culminated in an Awards Ceremony with over 160 attendees to witness, amongst others, the Saolta GCE Award winner for 2023: St Vincents Centre, Dublin.

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Overall the Saolta team and consortium partners are operating well, and are in a strong position in relation to access with, and impact on the ACE and FET sector. We have excellent relations with stakeholders across the board which we continually strengthen and build on. All of the above signifies the strength of the Programme and commitment of all involved for the future of GCE in the ACE sector

Social Inclusion and Migration

Development Perspectives continues to build on its work in the area of social inclusion and migration.

With support from the International Protection Integration Fund (IPIF), DP successfully carried out a second edition of our Amplifying Voices project.

The aim of "Amplifying Voices" is to support migrant communities to effectively engage with cultural and educational activities focused on social integration and inclusion promoting a long-term positive impact on migrant wellbeing. It does this through the development of a podcasting and storytelling course, and the subsequent completion of a podcast series and photography exhibition.

Our course included six workshops over the month of June and July. Participants then were provided with an opportunity to share their own stories through photo collages and/or podcasts. In September, the project culminated with a showcase event in Highlanes Gallery, Drogheda. The event was attended by a diverse group of people included community volunteers, asylum seekers, local political representatives and our special guests, Bulelani Mfaco and Razan Ibraheem. In total, approximately 50 people were in attendance on the night. The photo collages and podcasts are available on our website.

As a result of the success of this project, we have successfully received funding once again through the IPIF to roll out a project known as 'Freedom Football'. The objective of this project is to work with local male asylum seekers based in Louth and Meath using soccer as a means to explore inclusion and develop competencies related to communication, leadership and team work.

Throughout 2023, we carried out a series of events and opportunities designed to foster inclusion by using the rivers Boyne and Nanny. This work included litter clean-ups, kayak excursion, swimming lessons and kayak skills training with our friends in Canoeing Ireland. The project, known as 'Bridges' was also turned into a short documentary that is available on our website. This project was funded through the Louth Meath Education and Training Board and the Reach Fund.

As part of "Equality, diversity and inclusion" week in Dundalk Institute of Technology in October 23, our CEO, Bobby McCormack hosted a lecture on "Migration and Immigration" which featured Razan Ibraheem.

Throughout 2023, DP continued to facilitate the Louth and Meath County Council Joint Migrant Integration forum. The forum completed its final session in late 2023.

Erasmus+

In 2023, DP was very active in its Erasmus+ funded partnership work. We welcomed 20 participants from Ireland, Czech Republic, Greece, Portugal, Germany, Romania and Poland to Bru Moytura, Co. Sligo for our 'Games 4 The Goals' Training Course. This 7-day training course for youth workers, teachers and other educators focussed on developing skills and competences in the areas of gamification, Global Citizenship Education and the Sustainable Development Goals. As a result of the project, an ebook of activities used throughout the project, including a series of games developed by the participants was published. This ebook can be found on our website.

In 2023, we received Erasmus+ Accreditation in the Field of Adult Education. This has enabled us to receive funding support to enhance the continuous professional development of staff members through EU exchanges. We have already hosted our first activities in this area and there are plans to organise more opportunities including training courses and job shadowing opportunities for staff.

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DP continued to work on some longer term partnerships and began work on new partnership projects in 2023.

Our new project, Integrate, is a 2-year strategic partnership led by our friends in Meath Partnership and involving partners from 4 other countries: Austria (Auxillium), Cyprus (OTI Cyprus), Italy (Quality Culture) and Spain (European Learning Centre). The aim of the Integrate project is to support migrants from across the world to integrate into European communities, using Global Citizenship Education (GCE) approach to provide humanitarian support to community members to support them to thrive in their new countries. So far, the project is in the research phase and no participants have been recruited as yet. However, we will begin to offer opportunities through workshops in the coming months.

We are also continuing our work on United for Social Transformation (UxST). The aim of UxST is to promote the active participation of young people in democratic life, through the development of skills and competences and the creation of participatory proposals for a more inclusive, active and sustainable Europe. UxST is a two-year project due to be completed in May 2025. It involves partners from Spain, Lithuania, Italy and Portugal. Similarly, Youth in Europe (YinEU) is a two-year project set to be completed at the end of 2024. It involves partner organisations from Spain, Italy, Lithuania and Croatia. Its overall aim is to raise awareness among youth leaders and young people on the importance of education on European citizenship, with special emphasis on the principles, values and functioning of the European Union, as a basis for democratic construction and active civic participation. In 2023, we engaged approximately 80 participants over the course of the various events and opportunities related to both UxST and YinEU.

Horizon Europe – Marie Skłodowska - Curie Actions (MSCA)

Development Perspectives is part of two projects through this funding.

One project is called “**Presilient**” and is led by Dublin City University and involves 14 partners from 11 countries. Presilient is an Industrial Doctorate programme which as the following theme “Post-pandemic resilient communities: is the informal economy a reservoir for the next generation of digitalized and green businesses in the Global South?” Development Perspectives is hosting candidates with a geographical focus on Brazil, Columbia, Zambia and Vietnam. Presilient kicked off in 2023

The 2nd MSCA project is called “**PRELAB**” and this network is led by the University of Latvia. The PRELAB network involves 18 partners from across Europe and Asia who are either academic or development organisations that focus on informality and development. This project focuses on staff mobility.

Schools programme

Our activities with schools expanded dramatically in 2023 as a result of extra funding from the Dept of Education and relationship-building with the Library Association of Ireland.

SDG Challenge Schools

The SDG Challenge Schools is a Global Citizenship Education (GCE) project which offers a unique opportunity for teachers and students to explore and engage with global issues, develop invaluable skills (critical thinking, problem-solving, systems thinking) and to take meaningful action towards achieving the Sustainable Development Goals (SDGs). This programme is funded by Irish Aid’s WorldWide Global Schools which is Ireland’s national Global Citizenship Education programme for post-primary schools.

In 2023, the SDG Challenge Schools, worked with 22 schools, 40 teachers and 460 students. During this time, the project carried out 5 teacher trainings, 1 tutor training and 22 student workshops. 50 additional teachers availed of the Resource Drive “GCE Tools for Teachers. Teachers gained a clear understanding of GCE, how to use the SDGs as a framework, and how to embed GCE into their school ethos. The workshops demonstrated the impact of active learning and participatory methodologies, through practical and theoretical examples, and how to guide and support student-led action projects. Students received an introductory workshop on GCE and the SDGs, followed by a workshop based on the theme they were most interested in.

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As a result, we saw a number of SDG Action Projects come to life. In St Mac Dara's, the students focused on SDG 13 Climate Action and SDG 15 Life on Land. They repurposed discarded wood from old furniture into raised beds for growing food and supporting pollinator friendly plants. In Blackrock College, the Global Citizenship Committee facilitated a Prime Time style panel discussion on the injustice of Direct Provision, centering the discussion on how people are profiting from the misery it enforces on asylum seekers. The main SDG focused on was SDG 10 Reduced Inequalities and SDG 16 Peace, Justice and Strong Institutions. In St Joseph's Secondary School, Rush, the students focused on SDG 12 Responsible Consumption and Production. They engaged in an awareness raising campaign on conflict minerals, with emphasis on Fair Phone as the only phone on the market with an ethical supply chain and a proposed collection of old phones to be recycled for parts and emphasis on keeping your phone for as long as possible.

The project is set to continue in 2024, with six teacher trainings on offer and student workshops in three schools. The project will culminate with students submitting their projects via a short video to a panel of experts in global citizenship and sustainability to win a GCE prize for their school! We are looking forward to applying for a two year funding cycle which focuses more on the teacher training aspect and supporting school management to take a whole school approach.

Water Wise Explorers

Water Wise Explorers is an eight-month project, beginning in September 2023, which empowers schools within the catchment area of the River Boyne and River Nanny to explore and engage with all things sustainable development, specifically focusing on the health of our rivers. It supports teachers in incorporating an ethos of Education for Sustainable Development (ESD) into their schools and to support their students in leading a project addressing an issue related to SDG 6 Clean Water and Sanitation. The project is funded by the Department of Education.

The project gives teachers and students involved the opportunity to develop a wide-range of invaluable ESD skills, from critical-thinking and citizen science to conservation techniques and kayaking, all with the intent of taking meaningful action towards achieving the Sustainable Development Goals (SDGs), with special emphasis on SDG 6 Clean Water and Sanitation. As of December 2023, the project has engaged with 154 students, and over 20 teachers, to take action on the health of our rivers and support biodiversity. The project has worked with Dundalk Institute of Technology's Centre for Freshwater and Environmental Studies to evaluate the impact of such projects on students' understanding and capacity and supported teachers to conduct citizen science, testing the quality of their local rivers. We look forward to seeing the students' SDG 6 Action Projects come to fruition in April/May 2024.

Library Association of Ireland

On Friday, the 24th of November 2023, we did an input for the School Libraries Group of the Library Association of Ireland. The theme of their Conference (linked below) was "Global Citizenship in Action – Integrating the Sustainable Development Goals in Irish Schools and Libraries." We facilitated an engaging workshop on how libraries can promote the SDGs and how to approach their work through a Global Citizenship lens. It was a brilliant event forging invaluable connections with librarians in schools all over Ireland. It has led to further workshops in 2024 supporting both schools and community libraries to embed Global Citizenship Education into their ethos, recognise the contribution libraries already make to the SDGs and empower staff in further efforts to achieve the SDGs.

[Conference](#)

Local Activity

Development Perspectives moved office to The Mall, North Quay, Drogheda in 2022. This presented ground floor and street facing presence for the 1st time. That move has led to greater physical visibility locally. Allied to that are the organizational efforts, which DP has made to address Development issues experienced locally through our educational practice. The following themes were addressed locally in 2023 in partnership with relevant stakeholders.

- Migration and Inclusion – The facilitation of the "Joint Migrant Integration Forum" for Louth and Meath Count Council was a key feature of that work.
- Clean Water – This was addressed through the creation of the Boyne Vision and through working with a local campaign group, "Save the Boyne". This area of interest was also explored extensively through the "Waterwise Explorers" project.

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- Crime and criminality – This theme was addressed through working with the Drogheda Implementation Board of the Community Crime Impact Assessment.
- Active Travel – This theme was addressed through working with Drogheda Cycling. Development Perspectives also hosted a public event on the 16th of October entitled “Cycling in Drogheda – Where to next?”
- Mining and the Environment - This theme was addressed through working with “Saving the Environment of Navan Townlands” on a public consultation process.
- Palestine – Justice and Freedom for the Palestinian people was addressed through working with “Drogheda Stand with Palestine” on a weekly basis as well as the showing of the documentary, “Gaza” in the Droichead Arts Centre on the 5th of December.

In terms of numbers, our local activity engaged approximately 340 people, however, the majority of this figure overlaps with the numbers outlined in the training, facilitation and consultancy section.

Regional Activity

Outside of the Saolta programme, which has a national focus, Development Perspectives has engaged communities and people further afield than Louth, Meath and Dublin, which we regard as local areas. Regionally, DP has worked in Mayo, Sligo, Roscommon, Kildare, Limerick, Longford, Cavan and Monaghan on the following themes.

- Renewable Energy – DP chairs two of the EirGrid Community forums (Kildare Meath and North Connacht). Inputs of the UN Sustainable Development Goals are also provided to other forums as requested.
- Clean Water – DP’s work on the Boyne Vision was catchment-wide so our efforts went much further than local.
- The circular economy - The ECCO project, which is led by the Rediscovery Centre in Dublin looks at addressing the climate crisis through the circular economy with partners in Limerick, Longford and Roscommon. DP led a learning needs analysis for the ECCO project.
- Regenerative agriculture – DP hosted workshops and event in Siolta Chroi in Monaghan throughout 2023. Siolta Chroi specializes in regenerative agriculture so having events and workshops there sits well with our organisational values.

Training, Facilitation and Consultancy

Development Perspectives regularly works with organisations in Ireland and with partners across the world on specific training courses. We utilize our skills and experience to bring in traded income to support our suite of programmes and projects. In 2023, DP facilitated sessions or courses with the following organisations.

- EirGrid (30)
- ECCO Project led by the Rediscovery Centre (75)
- Green Foundation Ireland (15)
- Epale (30)
- Clann Mór (35)
- Dundalk Institute of Technology (60)
- Technological University Dublin (40)
- UCDVO (10)
- Worldwide Association of Girl Guides and Girl Scouts (22)
- Meath County Council (12)
- Louth County Council (12)
- Meath Partnership (20)
- Boyne River Trust (194)
- Drogheda Implementation Board (20)
- Saving the Environment of Navan Townlands (60)

*The number of participants is indicated in brackets

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Approx 635 people were involved in the trainings / research / public consultation mentioned above. Of this number, over 50% were engaged on more than 1 occasion indicating repeated rather than once off engagement.

It is worth noting that aside from raising revenue for the organisation, the subject matter of the sessions outlined above contributed directly to the mission of Development Perspectives.

Development Perspectives is the independent chair and facilitator of the EirGrid community forums in Kildare Meath and North Connacht. Inputs into other community forums also took place in 2023, which focused on the importance of the Sustainable Development Goals in the EirGrid Community benefit strategy. This work has continued in 2024 and we will continue to do this work until the end of 2024. Our training and consultancy work has got off to a positive start in 2024 with clients including UCDVO, Meath Partnership, Dundalk Institute of Technology (DkIT), Technological University Dublin (TUD) and Dublin City University (DCU)

Public Engagement

Development Perspectives recognises that public engagement outside of our educational practice is of critical importance and we continue to communicate with new audiences online and offline. Below we have provided some information on the trends and results we are seeing in terms of public engagement.

Baseline - ↓ Increase - ↑ Decrease - ↓↓

Social Media

Development Perspectives divides social media figures across four social media platforms: Facebook, Twitter, Instagram and LinkedIn

In 2020, Development Perspectives engagement annually showed 6% increase on 2019. ↑

In 2021, Development Perspectives engaged 24,730 people online. 5% increase ↑

In 2022, Development Perspectives engaged 25,449 people online. 3% increase ↑

In 2023, Development Perspectives engaged 25,917 people online. 3% increase ↑

Facebook

2020 - Development Perspectives had 8358 Facebook followers in Jan 2021, and a further 1,228 members of the SDG challenge FB page. ↓

2021 - Development Perspectives had 8716 Facebook followers in Jan 2022, a 4.2% increase. ↑ and a further 1256 members of the SDG challenge FB page. 2.23% increase ↑

2022 - Development Perspectives had 8846 Facebook followers in Dec 2022, a 1.5% increase ↑ and a further 1262 members of the SDG challenge FB page. 0.5% increase ↑

2023 - Development Perspectives had 8982 Facebook followers in Dec 2023, a 1.5% increase ↑ and a further 1245 members of the SDG challenge FB page. 1.3% decrease. ↓

Saolta's new FB page had 21 followers in December 2023 (Established in November 2023)

Instagram

2020 - On Instagram, Development Perspectives has 3618 followers, a 2% decrease from 2019. ↓

2021 - On Instagram, Development Perspectives has 3779 followers, a 4.4% increase ↑

2022 - On Instagram, Development Perspectives has 3788 followers, a 0.3% increase from 2021. ↑

2023 - On Instagram, Development Perspectives has 3815 followers, a 0.7% increase from 2022. ↑

Saolta's new Instagram page had 48 followers in December 2023. (Established in November 2023)

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Twitter / X

2020 - In Jan 2021, Development Perspectives had 5331 followers on Twitter ↓ and a further 4,940 were followers of the SDG challenge Twitter page ↓

2021 - In Jan 2022, Development Perspectives had 5597 followers on Twitter – a 5% increase ↑ and a further 5072 were followers of the SDG challenge Twitter page. – a 2.7% increase ↑

2022 - In Dec 2022, Development Perspectives had 6032 followers on Twitter, a 7.8% increase ↑ and a further 5117 were followers of the SDG challenge Twitter page. 0.9% increase ↑

2023 - In Dec 2023, Development Perspectives had 6241 followers on Twitter, a 3.5% increase ↑ and a further 5062 were followers of the SDG challenge Twitter page. 1% decrease ↓

Solta's new Twitter / X page had 83 followers in December 2023. (Established in November 2023)

LinkedIn

2022 - On LinkedIn, DP has 404 followers, a 30% increase on 2021. ↑

2023 - On LinkedIn, DP has 524 followers, a 30% increase on 2022. ↑

Newsletters

2020 - DP had two newsletters with a combined subscription of 4,110. ↓

2021 - Two newsletters with a combined subscription of 4,452. 8.3% increase ↑

2022 - Two newsletters with a combined subscription of 5040. 13% increase ↑

2023 - Two newsletters with a combined subscription of 5246. 4% increase ↑

Blog

2020 - 11 articles 899 hits on blog home page - ↓
<https://developmentperspectives.ie/blogs>

2021 - 28 article. 154% increase (830 hits on blog home page) ↓

2022 - 6 articles. 78% decrease ↓ (396 hits on blog home page) ↓

2023 – 4 articles. 33% decrease on 2022 ↓ (603 hits on blog home page) ↑

Press Releases

2020 - An average of 4 press releases a month were distributed to newspapers and radio stations across Ireland in 2020. As a result of these press releases Development Perspectives was invited to take part in five radio interviews.

2021 - An average of 6 press releases a month were distributed to newspapers and radio stations across Ireland in 2021. As a result of these press releases, Development Perspectives was invited to take part in seven radio interviews and was featured in the Sunday Independent, The Farmer's Journal and The Sunday Times, along with many other regional and local newspapers.

2022 - 10 individual press releases were distributed to newspapers and radio stations across Ireland in 2022. As a result of these press releases, Development Perspectives was invited to take part in ten radio interviews

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2023 – 9 individual press releases were distributed to newspapers and radio stations across Ireland in 2023. As a result of these press releases, Development Perspectives was invited to take part in seven radio interviews and was featured in newspapers seven times.

Resources and Research

2020 - Resources created by Development Perspectives were accessed by over 3,344 people. ↓

2021 - Resources and research outputs created by Development Perspectives were accessed by over 8,500 people. 154% increase ↑↑

2022 - Resources and research outputs created by Development Perspectives were accessed by 9,002 people. 6% increase. ↑↑

2023 - Resources and research outputs created by Development Perspectives were accessed by 21,305 people. 137% increase ↑↑

Eventbrite

2022 - DP's Eventbrite has 198 followers while Saolta's which was established in 2022 has 44 followers.

2023 - DP's Eventbrite has 217 followers while Saolta's has 76 followers.

Worth noting that in terms of public engagement capacity, three members of the DP team have completed media training with Unique Media.

Progress on our Strategic Goals

December 2023 saw us as an organisation come to the end of our Strategy for 2019 – 2023. DP can now look back at the year and strategy more generally and see what has been achieved. The narrative comments made below outlines the 2023 contribution.

Goal 1. To have an informed, active and inclusive citizenry that is tackling the root causes of poverty, inequality and climate change.

Eight outcomes / results are outlined as part of this goal. Positive contributions have been made to all eight areas. In particular, the implementation of Saolta has contributed to the realisation of four of the outcomes, while our work with the 2nd edition of Amplifying Voices, the Joint Migrant Integration Forum and Bridges have helped us with outcome number 5. The SDG Information packs and the work of the SDG advocates all made a positive contribution to outcome 4, which espouses that 50% of the population in Ireland is aware of the SDGs. This track record in relation to Outcome 4 saw us as an organisation chosen to be an SDG Champion for 2023 – 2024 by the Department of Environment, Climate and Communications. DP was also presented with a Mayoral award in May 2023 in Drogheda for our efforts locally on the implementation of the SDGs.

In relation to Outcome 6, DP was and continues to be active with the "Drogheda stands with Palestine group" and has made efforts to contribute our energy and expertise to this area. DP is also represented on the board of Dóchas, which is the umbrella group for International Development NGOs. As part of our membership of Coalition 2030, DP engaged with politicians locally to increase effort and focus on the implementation of the SDGs.

In relation to Outcome 7, Saolta initiated planning for an advanced Global Citizenship Education project with our colleagues in Development Education Network – Liberia. DP is also part of an aforementioned Horizon Europe funded project called "Presilient". This will see DP host 4 PhD students as part of an innovative industrial doctorate for 18 months from Zambia, Brazil, Columbia and Vietnam respectively.

Our work in relation to Outcome 8 saw us engage with practitioners and partners from 17 EU countries as well Georgia, Albania, Zambia, Brazil, Columbia, Vietnam, Laos, Thailand, Indonesia, Kazakhstan, Kyrgyzstan, Uzbekistan and Sri Lanka through Erasmus + and Horizon Europe funded projects.

Goal 2. To recognize the importance and relevance of Development Education in contributing to a more just, equitable and sustainable world.

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This goal has seven component parts. The implementation of Saolta ensures that outcomes 1 - 3 are contributed to. The implementation of the SDG advocate training contributed to outcome 4 and the role of transformative education.

Our Erasmus + training, "Games for the Goals" also contributed positively to Outcome 4.

DP organised its advocacy work in 2023 (registered on lobbying.ie) much more and began to be more strategic in this regard. It is fair to say that DP didn't complete much formal advocacy outside of Ireland (Outcome 5) in 2023, however involvement if Horizon Europe and Erasmus + partnerships and projects has created the space for us to raise the importance and value of Global Citizenship Education.

In terms of Outcome 6, DP received the North East Business Excellent award for Environment and Biodiversity, and was selected as a national SDG Champion award for 2023 – 2024 by the Dept of Environment, Climate and Communications and was presented with a Mayoral award for our efforts on implementing the SDGs locally in 2023.

Outcome 7 has not been achieved nationally, although DP has made efforts to contribute positively to this goal.

Goal 3. Organisational scale, capacity and income is increased and deepened.

Outcome one of Goal 3 has been contributed to in a number of ways. This can be clearly seen in "Stories of Action", which is a compilation of former SDG advocates efforts to create projects in their communities. "Stories of Action" (2020 – 2023) is now available on the DP website -

<https://developmentperspectives.ie/SDGChallenge/InformationPacks/Stories%20of%20Action%2020-23.pdf>

DP has grown positively in 2023 in terms of reserves (unrestricted Reserves of 26,112) at end of year. This is anticipated to be 32,000 – 34,000 by end of 2024. Unrestricted revenue has also increased so outcome two has been positively contributed to. A fundraising strategy is in place with the training and facilitation element of that strategy operational. A 2nd element is a regular giving scheme, which will be instigated in the middle of 2024. This stream of unrestricted revenue will continue to be added to throughout 2024 and beyond.

Outcome 3, Governance performance has been supported by an active, strong and experienced board in 2023. The Charity Regulators Governance compliance code was submitted in October 2023 and DP was comprehensively compliant with all principles of the code.

In terms of Outcome 4, DP continues to retain a strong and experienced core team who are qualified and experienced. Implementation of a salary scale from Jan 23 was an important step in relation to good HR practice.

Outcome five saw improvements in our performance in 2023. Financial support through Erasmus + was augmented by organisational funds to make more CPD opportunities available. Creative facilitation, swimming lessons and kayaking skills training was provided while plans were put in place for an organisational wide "Training of Trainers", "Tackling Misinformation" and "Unconscious bias" workshops.

Goal 4. To work collaboratively with a diverse set of actors that share our vision in order to maximize reach, impact and influence.

DP contributes actively to Dóchas, IDEA and Coalition 2030. DP also works closely with AONTAS, Irish Rural Link, Concern Worldwide, Trocaire, EirGrid, Dept of Adult and Community Education in Maynooth University, TU Dublin, DCU, Dundalk Institute of Technology, PPNs and ETBs (Especially Cork ETB) from across the country and well as many NGOs as part of different projects and programmes. Renewing our activity in the Erasmus + area has also increased the number of partners we work with internationally, while Horizon Europe projects (Presilient / PRELAB) have also presented a positive opportunity to grow our connections and network internationally.

In relation to Outcome 2, it is clear that the organisations view is outward and global.

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As mentioned earlier, DP worked with partners in 17 EU countries as well Georgia, Albania, Zambia, Brazil, Columbia, Vietnam, Laos, Thailand, Indonesia, Kazakhstan, Kyrgyzstan, Uzbekistan and Sri Lanka through Erasmus + and Horizon funded projects. This is augmented by our reconnection to DEN-L in Liberia as part of Saolta.

The local and regional dimension of our work was greatly strengthened in 2023 as was detailed previously.

Lastly, our public engagement results, the network events and the active alumni indicate Outcome 3 has been addressed and added to throughout 2023.

Goal 5. DP will maximize the impact of its work in Ireland and internationally through ongoing reflection, evaluation, learning and innovation.

In relation to outcome one of Goal 5, our involvement in Horizon Europe-funded projects illustrates the quality of our innovation and research efforts. DP was invited to input into the IDEA Quality and Impact event in 2023 as well as their national conference showcasing our efforts on measuring impact as well as our creative use of participatory approaches (storytelling) in our work.

DP can call upon an active and growing national alumni, which now resembles an ecology or community of practice. This ongoing development is crucial if DP is to achieve Outcome 2. DP has organised guest speakers and design thinking inputs for the alumni that were well received. Ongoing and critical engagement with this group is important.

Our desire for continuous professional development can be seen in the investment made in opportunities for staff and the time allotted to presentations and sharing during staff meetings. Development Perspectives has allocated over 16,000 euro to CPD opportunities in 2023 / 2024.

Codes of Good Practice

Development Perspectives is a signatory to the Code of good practice for Development Education, which was developed by the Irish Development Education Association (IDEA). Development Perspectives is one of the few code members in Ireland who has self-assessed as "Fully" fulfilling all principles of the code. Feedback received from IDEA on the DP submission included

"Development Perspective's continued commitment to the Code is evident through the thorough and diverse evidence included across the workbook. The scope of the programme includes: SAOLTA, Erasmus+ projects (Games4theGoals, Youth in Europe, United for Social Transformation), SDG Challenge Schools, and work in the area of Migration and Integration such as Amplifying Voices as well as other integration events and training not limited to specific projects.

Development Perspectives' alignment with the ethos and values of Development Education is evidenced throughout the workbook through a commitment to a learner-centred approach, critical and reflective practice amongst staff and learners, and by using and meaningfully applying frameworks to the different contexts. The range of approaches referenced throughout the workbook demonstrates the engagement of a wide range of learners and a diversity of ways into activating Development Education (e.g. gaming, outdoor learning, storytelling, etc.), showcasing emergence of and curiosity for different experiential learning approaches and responsiveness to learner needs and interests".

Development Perspectives is also a signatory to the Dóchas guide to ethical communications. This is very relevant to our work and ensures that the values we espouse are in line with the images and messages we communicate through our work. This code is used directly when working with groups to illustrate the standards we hold ourselves and those we work with.

Comhlámh's Code of Good Practice is a respected set of standards for Irish Volunteer Sending Agencies facilitating international placements. The Code is based on a vision of volunteers working in solidarity for a just, equitable and sustainable world. It promotes responsible and responsive volunteering to ensure a positive impact for the overseas project and community, the volunteer and the sending agency.

The Code promotes development education / global citizenship education, which enables people to more deeply understand the world around them and to address the root causes of inequality and poverty.

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Every Volunteer Sending Agency, which is party to the Code of Good Practice, commits to the implementation of the Code's five values that underpin the work of international volunteer programmes. These are solidarity, respect, social justice, ecological sustainability and integrity. Development Perspective is a signatory to the Code of Good Practice and has achieved the standard of comprehensive compliance.

Financial results for the year

The full year financial results as set out on page 21 are considered satisfactory by the Board. There was a surplus of €15,923 for the year 2023 compared to a deficit of €6382 in 2022. Income of €411,827 was received before the specified terms imposed by the funding organisation were satisfied and it is deferred and shown as a liability in the Balance Sheet. The level of activity was up on the previous year which is reflected by total income of €565,993 and total expenditure of €550,070 an increase of €123,706 in income and €101,401 in expenditure on 2022. The financial accounts are presented at the end of this report.

Future Developments

Development Perspective has achieved the majority of the milestones set in the Goals of the Strategic Plan 2019-2023. Significant progress has been made on others. The new strategy for 2024 – 2028 has been agreed and will be reported on for the 1st time at the May 2024 board meeting.

The launch of a regular giving scheme will take place in Summer 24, which will be built on throughout the remainder of the year. This allied to the increase in our training and facilitation offerings will see the organisation grow its unrestricted revenue. This will decrease donor reliance and increase levels of independence.

The Saolta consortia has grown to include Cork Education and Training Board, which extends the reach of the programme geographically. Saolta also has a 3 year agreement with Irish Aid in place for 2024 - 2026 and started this programme in Jan 2024. The financial scale of the programme will increase in 2025 and 2026.

The Horizon Europe, Erasmus +, Social inclusion and Migration work, our schools projects and capacity building efforts all add significantly to our suite of organisational work. The short term (up to the end of 2024) is positive and indicators for the medium term (2025 – 2026) are also good.

Other plans

- 2024 - 2026 will see Development Perspectives host four PhD students for a period of 18 months as part of an E funded initiative called "Presilient", which has been led by DCU.
- An application for a further WWGS project focused on the SDGs will be submitted in May 2024.
- Development Perspectives has a 3 year agreement with Irish Aid for the SDG advocate training for 2024 – 2026.
- Development Perspectives will continue to be outward looking, hopeful, energised and committed to contributing to a fairer, more just and sustainable world.

Corporate Governance

The Directors are committed to maintaining the highest standard of Corporate Governance and they believe that this is a key element in ensuring the proper operation of the Company's activities. An effective Board and a competent Executive team head the company. The Board is responsible for providing leadership, setting strategy and ensuring control. It comprises of 8 Non-executive directors. The Board's non-executive directors are drawn from diverse backgrounds of Development, Finance, Procurement, Education and Business, who bring to Board deliberations, their significant leadership and decision making skills achieved in their respective fields together with a broad range of experience and views.

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There is clear division of responsibility at the company with the Board retaining control of major decisions under a formal schedule of matters reserved to the Board for decision and the Chief Executive responsible for devising strategy and policy within the authorities delegated to him by the Board. There is a comprehensive process for reporting management information to the Board and they are provided with regular financial and operational information to allow decisions to be made. The Board is also responsible for appointing the Chief Executive Officer (CEO) and setting pay rates.

The Board meets regularly as required and met 4 times in 2023. On appointment, directors receive briefing sessions and comprehensive briefing documents designed to familiarise them with the company's operations, management and Governance structures. All non-executive directors are appointed for an initial three-year term, which may be renewed for one further three-year period, giving a maximum of six continuous years for any director. Board members have received training on the Governance Code for Charities as set out by the Charity Regulator. The Board completed a full review of the Charities Governance Code in October 2023 and submitted it to the Regulator

Conflict of Interest

At the beginning of each board meeting all board members must declare any conflict of interest. This is a standing item on the agenda of all board meetings. A conflict of interest is any situation in which a board member's personal interests or loyalties could, or could be seen to, prevent the board member from making a decision in the best interests of the charity. Any conflicts of interest are recorded and managed. Where a conflict of interest arises that board member will not be present in the room during the debate or allowed vote on the issue.

Board Committees

Finance and Audit

The Finance and audit committee review the financial results of the organisation and the internal controls. They ensure that the company has relevant financial policies in place and they review the Financial Policy and Procedures manual and Reserves policy. They monitor and review the organisational Risk register and report its status to the Board at each board meeting. They also liaise with the Auditors. In 2023, the Finance and Audit Committee met on the 11/4 and the 18/10. The members of the sub-committee are Maeve McArdle, Cathal Kearney and Elaine Cronin (External member and former chairperson / board member)

Governance and Risk

The Governance and Risk committee review Governance compliance in the company. They work on improving the controls of the organisation and help identify risks affecting the organisation and its going concern. In 2023, the Governance and Risk Committee met on the 4/4 and the 17/10. The members of the sub-committee are Maeve McArdle, Jen Murphy, Stephanie Kirwan and Emma McEvoy.

Attendance at Board Meetings

Name	1/3	16/5	22/8	14/11
<i>Elaine Cronin (2/2)</i>	Yes	Yes	-	-
<i>Maeve McArdle (3/4)</i>	No	Yes	Yes	Yes
<i>Libby Sweetman (1/2)</i>	Yes	No	-	-
<i>Paddy Reilly (2/2)</i>	Yes	Yes	-	-
<i>Jen Murphy (3/4)</i>	Yes	Yes	No	Yes
<i>Emmet Sheerin (4/4)</i>	Yes	Yes	Yes	Yes
<i>Stephanie Kirwan (4/4)</i>	Yes	Yes	Yes	Yes
<i>Michael Kenny (3/4)</i>	Yes	No	Yes	Yes
<i>Cathal Kearney (4/4)</i>	Yes	Yes	Yes	Yes
<i>Emma Mc Evoy (3/3)</i>	-	Yes	Yes	Yes
<i>Aideen O Dochartaigh (3/3)</i>	-	Yes	Yes	Yes

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Internal Controls

The Directors acknowledge their overall responsibility for the company's systems of internal control and for reviewing its effectiveness. They have delegated responsibility for the implementation of this system to the Executive Management. This system includes financial controls, which enable the Board to meet its responsibilities for the integrity and accuracy of the Companies' accounting records. There is a financial policy and procedures manual in place which clarify the roles, authority levels and responsibilities for the financial management activities and decisions. Management accounts are prepared monthly and results compared with budgets set.

Health and Safety

It is the policy of the company to ensure the health and welfare of its employees and clients by maintaining a safe place and systems within which to work. This policy is based on the requirements of the Safety, Health and Welfare at Work Act 2006. The company engaged an external advisor to ensure that they are were fully compliant with latest Health and Safety regulations.

Risks and uncertainties

The directors have ultimate responsibility for ensuring that the Charity has appropriate systems of risk controls. The company has devised and adopted a risk policy which the Board has considered and approved. A risk register is maintained. All financial, reputational, operational and other risks are monitored and reviewed on a regular basis. The Governance and Risk sub-committee evaluates all aspects of the company's potential risks and makes recommendations to the Board at each board meeting. Top risks were:

- Financial security
- Reputational risk

Human Resources

Development Perspectives employs a staff team to meet the requirements of the organisation. In 2023 the employee headcount was 11. DP engages Adare Human resources to ensure that they are fully compliant with current Employment law. There is a Staff handbook which covers all HR policies and procedure available to staff. A salary pay scale was agreed upon in late 2022 and implemented in Jan 2023 with annual increments in place. This scale will be reviewed regularly.

CEO - 52,000 – 58,000

Direction Functions – Head of Programme / Head of Finance / Head of Public Engagement

42,000 – 48,000

Project staff - 35,000 – 41,000

Management and Staff

The Directors acknowledge with appreciation the committed work of the management, staff and volunteers. The success and achievements of the charities' work is due to their dedication and contribution.

Environment

The company has a proactive approach to assisting all personnel conduct our business in a manner that reflects the values we place on the environment and the biosphere while ensuring that our team, participants and public are safe while doing so. The codes of conduct we have signed up to and the policies we have in place bring these values into implementation. One example is that we encourage all staff to use public transport where possible for all of our work.

Dividends and retention

The Company is precluded by its Memorandum of Association from paying dividends either as part of normal operations or on a distribution of its assets in the event of a winding-up.

Reserve policy

The company has a Reserve policy which has set a target to bring the level of Unrestricted reserves to 3 months running costs in order to secure financial stability. The end of year reserves for 2023 was €26,112.

Political donations

The Charity did not make any political donations during the financial year

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Post balance sheet events

There are no significant or material subsequent events affecting the Company since the year end.

Going Concern

The short term (up until the end of 2024) is positive while the medium to longer term is also positive because of the implementation of the fundraising strategy, the new Saolta programme, Horizon Europe projects and our growing reputation. This will be subject to continued ongoing review as events unfold.

The Charity meets its day to day working capital requirements through committed State Grants and donors, in respect of which it has received reassurance that they will continue at current levels through 2024. The director's note that Irish Aid has outlined its commitment to support the work of the organisation. The full Grant of €307K for 2024 will be received in May 2024. Irish Aid has agreed to support a new three year cycle of Saolta between 2024 and 2026 as well as a new three year agreement (24 – 26) for the SDG Advocate training. DP has also received reassurance from the other funders that they will continue at current levels through 2024.

The directors have a reasonable expectation that the Charity will secure sufficient funding to continue to operate for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at The Mall, North Quay, Drogheda, Co. Louth.

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the Charity's statutory auditors are aware of that information. In so far as they are aware, there is no relevant audit information of which the Charity's statutory auditors are unaware.


Auditors

The auditors, McEvoy Craig will continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Signed:



Stephanie Kirwan
Director



Cathal Kearney
Director

Development Perspectives CLG
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Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland, including the requirements of the Charities Statement of Recommended Practice.

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 and of its profit or loss for that year.

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use 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.

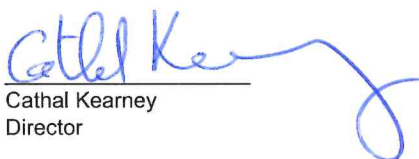
The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

This report was approved by the board of directors on

and signed on behalf of the board by:



Stephanie Kirwan
Director



Cathal Kearney
Director

Development Perspectives CLG
Independent auditor's report to the members

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Development Perspectives CLG (the 'company') for the financial year ended 31/12/23 which comprise the statement of financial activity, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/12/2023 and of its surplus 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 prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's 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 Development Perspectives ability to continue as a going concern for a period of at least twelve months from 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Development Perspectives CLG
Independent auditor's report to the members

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' 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 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 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

Responsibilities of directors for the financial statements

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

In preparing the financial statements, the directors are responsible for assessing the 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.

Auditor's responsibilities for the audit of the financial statements


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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

Development Perspectives CLG
Independent auditor's report to the members

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

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


Gail McEvoy

For and on behalf of
Mc Evoy Craig Accountants
Statutory Audit Firm
10 Dublin Road
Drogheda Co. Louth

14 MAY 2024

Development Perspectives CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of Financial Activities (SOFA)
for the year ended 31 December 2023

Continuing Operations

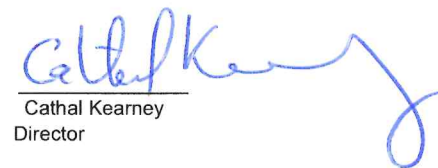
	Note	Unrestricted Funds 2023 €	Restricted Operational Funds 2023 €	Restricted Capital Funds 2023 €	2023 €	2022 €
Total Income	5	60,680	505,313	-	565,993	442,287
Total Expenditure	6	- 48,408	- 499,693	- 1,969	- 550,070	- 448,669
Net Income before Interest		12,272	5,620	- 1,969	15,923	- 6,382
Interest payable and similar charges						
Net Income / (Expenditure)		12,272	5,620	- 1,969	15,923	- 6,382
Transfer between funds		5,620	- 5,620		-	-
Net movement in funds		17,892	-	- 1,969	15,923	- 6,382
Reconciliation of funds:						
Total funds brought forward		8,220	-	13,784	22,004	28,386
Total Funds carried forward		26,112	-	11,815	37,927	22,004

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

On behalf of the board


Stephanie Kirwan
Director



Cathal Kearney
Director

Development Perspectives CLG
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Balance Sheet
for the year ended 31 December 2023

	Note	2023 €	2022 €
Fixed assets;			
Tangible assets	8	19,616	20,755
Current assets:			
Debtors and prepayments	9	8,860	8,495
Cash at bank - restricted	10	441,827	73,483
Cash at bank - unrestricted	10	41,937	14,300
Total current assets		492,624	96,278
Creditors: amounts falling due within one year	11	-	21,546
Deferred income	11	441,827	73,483
Net current assets		18,311	1,249
Total assets less current liabilities		37,927	22,004
Creditors: amounts falling due after more than one year		-	-
Net assets		37,927	22,004
Capital and reserves			
Unrestricted reserve		26,112	8,220
Restricted Capital reserve		11,815	13,784
Total funds		37,927	22,004

These financial statements were approved by the board of directors on ^{14 MAY 2024} and signed on behalf of the board by:


Stephanie Kirwan
Director


Cathal Kearney
Director

Development Perspectives CLG
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
for the year ended 31 December 2023

	2023		2022
	€		€
Cash flows from operating activities			
Net income for the year as per the statement of financial activities	15,923	-	6,382
<i>Adjustments for:</i>			
Depreciation of tangible assets	3,523		3,225
Interest payable and similar expenses			
Accrued expenses/(income)	-		1,736
<i>Changes in:</i>			
Trade and other debtors	-	365	-
Trade and other creditors	379,284		5,191
	<u>398,365</u>		<u>24,876</u>
Cash generated from operations	398,365		18,264
Interest paid			
Net cash used in operating activities	<u>398,365</u>		<u>18,264</u>
Cash flows from investing activities			
Purchase of tangible assets	-	2,384	-
Net cash from investing activities	<u>- 2,384</u>		<u>- 18,215</u>
Net increase/(decrease) in cash and cash equivalents	395,981		49
Cash and cash equivalents at beginning of financial year	87,783		87,734
Cash and cash equivalents at end of financial year	<u>483,764</u>		<u>87,783</u>

Development Perspectives CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2023

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Development Perspectives, 10 North Quay, Drogheda, Co. Louth. The nature of the company's activities and its principal activities are set out in the directors report.

2. Statement of Compliance

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"). The financial statements have also been prepared in compliance with the methods and principles of accounting and reporting by Charities Statement of Recommended Practice in accordance with FRS 102 (Charities SORP - FRS 102), and in accordance with the Companies Act 2014.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on a going concern basis, under the historical cost convention. The financial statements have been prepared in accordance with the Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and voluntarily in accordance with the Statement of Recommended Practice, as applicable to charities preparing their accounts in accordance with FRS 102. Development Perspective meets the definition of a public benefit entity under FRS 102, where assets and liabilities are initially recognised at historic cost on transaction value unless otherwise stated.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Going concern

The Charity meets its day to day working capital requirements through State Grants, Private donors, and Self-Generated income. As with all charities, Development Perspective is limited in its ability to generate its own income and is dependent on grants and donations from government and the private sector. The directors have a reasonable expectation that the Charity will secure sufficient funding to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. As at 31 December 2023, the charity has unrestricted cash balances of €41,937 and restricted cash balances of €441,827. The directors are satisfied that the current cash reserves are sufficient to continue operating at the forecasted cost level through to Q4, 2024. The Charity will continue to apply for funding and will reduce the costs as deemed necessary as the current situation in light of the COVID-19 pandemic evolves.

Income recognition

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the income have been satisfied, it is probable that the economic benefits associated with the transaction or gift will flow to the Charity and the monetary value or amount of income can be measured reliably and the costs to complete the transaction can be measured reliably.

Income from government and other grants, whether 'capital' grants 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 and is not deferred. Income that has not yet met the requirement but has been received is recognised as deferred income until the criteria is met.

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Notes to the financial statements
Financial year ended 31 December 2023

Taxation

As a result of the Company's charitable status, no charge to taxation arises under the provisions of Section 207 of the TCA 1997.

Tangible assets

Tangible assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation, gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 12.50%	Straight line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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Notes to the financial statements
Financial year ended 31 December 2023

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Reserves

In accordance with recommended best practice for charities Development Perspectives maintains a reserves policy which was approved by the board. Reserves are funds that have built up over time when income has exceeded expenditure and generated a surplus. These funds help to maintain the financial stability of the charity and ensure sufficient funds are available for the continuation of its services. The Board has set the target level of unrestricted reserves at 3 months of budgeted annual expenditure. The Finance subcommittee review the level of unrestricted reserves twice annually and report to the Board on whether the target for unrestricted reserves is being met.

4. Limited by guarantee

The company is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up, is €1.

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Notes to the financial statements
Financial year ended 31 December 2023

5. Income

The total income of the company for the financial year has been derived from its principal activity wholly undertaken in Ireland.

	2023	2022
	€	€
Unrestricted income		
Donations	1,426	2,400
Eirgrid	30,161	1,200
Self-generated income	29,093	33,481
Total unrestricted income	60,680	37,081
Restricted income		
Operational		
State Grants		
State grants - Irish Aid - Saolta	302,247	290,000
State grants - Co & ETB	-	8,867
State grants - Reachfund	12,584	351
State Grants - IPIF	27,906	-
DECC	8,877	-
ESD Grant	8,281	-
Erasmus + CSCV	-	13,836
Erasmus + 2021 (AIGE)	-	20,905
Erasmus - United Social Transformation UxST	17,126	454
Erasmus - Youth in EU YinEU	20,648	-
Erasmus - G4TG	20,638	-
Erasmus - Adult Accreditation	28	-
WWGS	20,357	20,643
Other Grants		
Concern	14,000	14,257
Trocaire	4,500	4,100
Eirgrid	-	3,440
All Ireland	-	8,734
Challenge X	-	1,866
Coalition	-	2,000
Integrate	4,501	-
Boyne Vision	28,446	-
Presilient	979	-
CIAF	14,195	-
	505,313	389,453
Capital		
Trocaire	-	400
Concern	-	743
Eirgrid	-	1,760
Challenge X	-	3,134
Reachfund - Solas	-	2,396
LMETB	-	7,320
	15,753	
Total Restricted	505,313	405,206
Total Income	565,993	442,287

Development Perspectives CLG
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Notes to the financial statements
Financial year ended 31 December 2023

6. Expenditure	2023 €	2022 €
Expenditure on charitable activities (Note A)	550,070	443,749
Expenditure on raising funds	-	4,920
	<hr/>	<hr/>
Total expenditure	550,070	448,669
	<hr/>	<hr/>
Note A	2023 €	2022 €
Staff costs - total	374,644	282,443
Project costs	124,382	118,128
Support	39,154	36,431
Governance	11,890	6,747
	<hr/>	<hr/>
	550,070	443,749
	<hr/>	<hr/>
Analysis of Expense Category	2023 €	2022 €
Salaries Incl ER's contribution	374,644	282,443
Program: Training and facilitation expenditure	4,610	2,641
Program: Consultancy Fees	39,190	24,911
Program: Room Rental & Catering	27,419	22,873
Program: Tools & Equipment	2,000	6,098
Program: Travelling and Subsistence	17,401	26,817
Program: Video / Photography	5,225	-
Program: Web maintenance, design & social media	16,636	14,589
Program: Printing, postage and stationery	9,179	17,035
Program: Bank charges	32	-
Program: Other Materials / Tools	2,693	-
Rent & Rates	20,400	16,946
Insurance	2,310	2,233
Light and heat	2,159	936
Repairs and maintenance	-	651
Training & Facilitation	435	-
Travel & Subsistence	2,954	-
Printing, Postage & Stationary	2,220	-
Advertising & Marketing	2,443	8,302
Telephone	760	1,567
Legal and professional	2,299	2,299
Consultancy fees	4,286	1,250
Accountancy fees	2,107	4,290
Auditors remuneration	3,198	3,198
Bank charges	23	-
General expenses	849	245
Memberships	1,075	1,200
Depreciation of tangible assets	3,523	3,225
Fundraising expenses (consultancy-strategy)	-	4,920
	<hr/>	<hr/>
	550,070	448,669
	<hr/>	<hr/>
Expenditure split restricted and unrestricted	2023 €	2022 €
Expenditure on charitable activities – Unrestricted	48,408	57,247
Expenditure on charitable activities – Restricted	501,662	391,422
	<hr/>	<hr/>
	550,070	448,669
	<hr/>	<hr/>

Development Perspectives CLG
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Notes to the financial statements
Financial year ended 31 December 2023

7. Staff costs

The average number of persons employed by the company during the financial year was as follows:

	2023	2022
	Number	Number
Administrative	11	10
	11	10
	11	10

The aggregate payroll costs incurred during the financial year were:

	2023	2022
	€	€
Wages and salaries	337,712	255,979
Social insurance costs	36,932	26,464
Other retirement benefit costs		
	374,644	282,443
	374,644	282,443

Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €40,000 upwards.

	2023	2022
	€	€
<i>Band €40,000 - €50,000</i>	-	1
<i>Band €50,000 - €60,000</i>	1	-
<i>Band €60,000 - €70,000</i>	-	-
	1	1
	1	1

Total salary paid to the Chief Executive Officer for his services to the Charity for the year were €58,000 (2022: €46,667). There were no additional benefits paid during the year.

The Board are unpaid volunteers and none of the board claimed any expenses or had their expenses met by the Charity during the year.

Throughout the year the company benefitted from the work of approximately 30 volunteers.

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Notes to the financial statements
Financial year ended 31 December 2023

8. Tangible assets	Fixtures Fittings & Equipment	Total
Cost		
At 1 January 2023	27,230	27,230
Additions	2,384	2,384
At 31 December 2023	29,614	29,614
Depreciation		
At 1 January 2023	6,475	6,475
Charge for the financial year	3,523	3,523
At 31 December 2023	9,998	9,998
Carrying amount		
At 31 December 2023	19,616	19,616
At 31 December 2022	20,755	20,755
9. Debtors	2023 €	2022 €
Trade debtors	7,809	7,450
Other debtors	1,051	1,045
Prepayments		
	8,860	8,495
10. Bank	2023 €	2022 €
Cash at Bank restricted	441,827	73,483
Cash at Bank unrestricted	41,937	14,300
	483,764	87,783

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Notes to the financial statements
Financial year ended 31 December 2023

11.	Creditors: amounts falling due within one year	2023	2022
		€	€
	<i>Tax and social insurance</i>		
	PAYE and social welfare	26,951	14,811
	Accruals	5,535	6,735
		<u>32,486</u>	<u>21,546</u>
	 <i>Deferred income</i>		
	Government grants		
	WWGS grant	9,971	12,828
	Erasmus - United Social Transformation UxST	2,631	8,388
	Erasmus - Adult accreditation	11,192	-
	SOLAS	-	13,927
	Reachfund	1,343	
	SAOLTA	4,753	-
	Integrate	10,487	-
	Concern	1,000	-
	ESD	16,390	-
	Freedom football	18,680	-
	Presilient	361,464	-
	CIAF-CCIA-LMETB	805	-
	Boyne Vision	1,554	-
	Dept. Environment, Climate and Communications	1,523	10,400
	Dept. Children, Equality, Disability, Integration and Youth	34	27,940
		<u>441,827</u>	<u>73,483</u>
	 <i>Other income</i>		
		<u>-</u>	<u>-</u>
	 Total Deferred Income	 441,827	 73,483
		<u>441,827</u>	<u>73,483</u>
	 Total Creditors	 474,313	 95,029
		<u>474,313</u>	<u>95,029</u>

The deferred grant income is planned to be spent on the charity's purpose in 2024.

12. **Events after the end of the reporting period:**
There have been no significant events affecting the company since the year end.

13. **Controlling party**
The directors are the controlling party.

14. **Contingent liability**
There were no contingent liabilities at the year end.

15. **Reserves Note**
Restricted Capital Reserve
This represents the value of grant funding received towards the cost of capital expenditure which under SORP is required to be recognised in the Statement of financial activity. This reserve will reverse over time as the depreciation related to the funding received is charged against it on a yearly basis.

Unrestricted Reserve
This includes all current and prior periods retained surplus' and deficits.

Approval of financial statements

The board of directors approved these financial statements for issue on 14 MAY 2024 .

