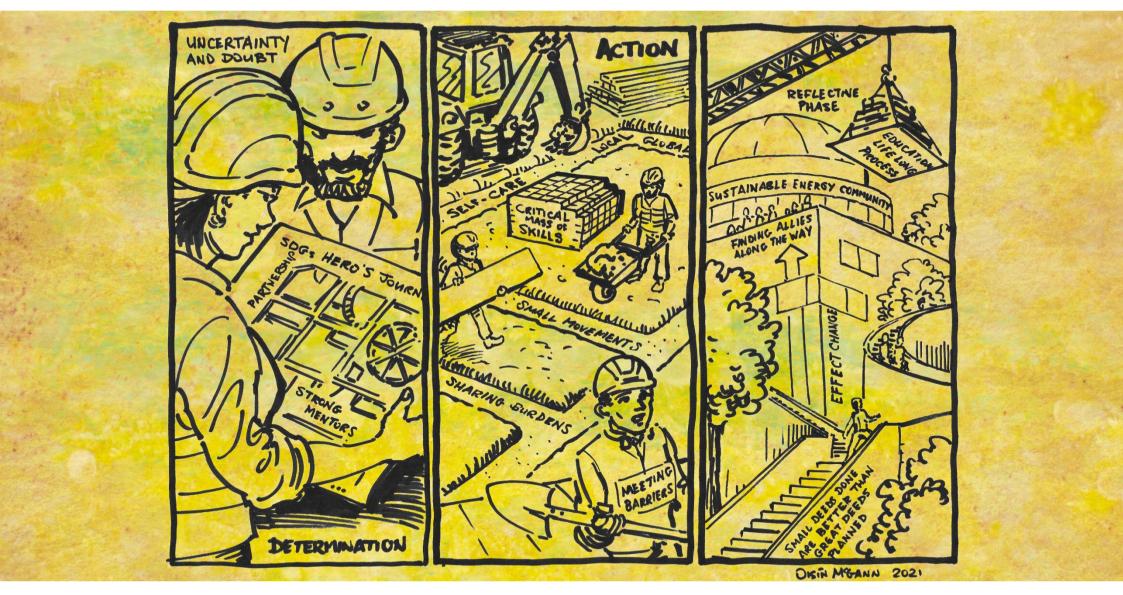
ANNUAL REPORT 2021





DEVELOPMENT PERSPECTIVES







VISION

To live in an equitable, just and sustainable world.

MISSION

To contribute to lessening 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



VALUES

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.

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.



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A Message from The Chair

On behalf of the Board of Development Perspectives (DP) I am delighted to present the annual report for 2021. In reading through the report I was struck, yet again, by the sheer volume, diversity and quality of the work delivered by the whole DP team. It seems that not a year goes by without Development Perspectives receiving an award and 2021 was no different, with the 'Amplifying Voices' project winning the prestigious AONTAS STAR award in the Social Inclusion for National Organisations category.

Despite the ongoing difficulties presented by the Covid-19 pandemic, 2021 was a very successful year for DP. The Saolta programme met or exceeded a range of targets, including the number of people reached through workshops, online and research outputs. The SDG Challenge Schools Programme worked with teachers and students in secondary schools to explore Global Citizenship Education themes using the SDG framework and identifying areas for action. The above mentioned (award-winning) Amplifying Voices project supported migrant communities to engage with cultural and educational activities effectively. These are but a few examples of DPs work in 2021, the rest await you in the pages that follow.

On the Governance front, I am pleased to report that the organisation remains on solid footing from each a financial, governance and compliance perspective. I would like to thank my fellow Board Members for their expertise, wisdom and dedication through their preparation and attendance at Board Meetings, serving on sub-committees and their willingness to attend DP gatherings and events. It is important too that I extend a word of gratitude to our funders; Irish Aid, Trócaire, Concern Worldwide and Fieldfisher. Their support goes well beyond the financial and we greatly appreciate the time, level of engagement and interest they take in the work of Development Perspectives.

The success of 2021 has, I believe, paved the way for a bright and hopeful future for the vital work of DP not just in the short term but indeed for many years to come.

As I step down from the role of Chair of DP, I would like to thank Bobby and the whole DP team for their unfailing support, their endless patience, humour and attention to detail. It has been a joy to serve on the Board and one of the highlights of my many years in the sector.

Michael Doorly Chair, Development Perspectives May 2022



Opening remarks by the CEO

2021 saw the continuation of the COVID - 19 pandemic. This presented challenges to us an organization as we navigated the ever changing waters. Looking back and reflecting on the year that was 2021, I'm immensely proud of the results that we as a team have contributed to and maybe even more importantly the manner in which they were delivered. In trying times, the team illustrated how resilient and committed they are to the mission of Development Perspectives whilst always holding the values we espouse close.

Knowing that gives me huge hope for the future as we continue to battle to contribute to making our communities and world more just, equitable and sustainable. As I sit here at my desk on a beautiful May day, I can't help but think that the brightest days are on the horizon ready to be tasted and felt. My hope is that the relishing of that future is experienced by as many as possible.

The positive growth and impact of our work in 2021 deserves to be commended. As you'll see later in this report, DP is well on its way to achieving the goals set out in our 2019 - 2023 strategy ahead of schedule.

It is worth noting some of the organizational highlights of 2021 and while not exhaustive, they clearly indicate the positive trajectory that we are on.

- The establishment of an important relationship with EirGrid
- "Amplifying Voices" winning the AONTAS national Star award in the category of "Social Inclusion"
- The SDG Roadshow
- The quality, reach and productivity of the Saolta programme
- Performance on the IDEA Code of Good Practice for Development Education (DP is the only organization in the country to be fully compliant with all principles)

None of this would be possible without committed people who

want to make a difference. The board, staff team, leaders, volunteers, facilitators and participants in our events, trainings and workshops all deserve huge credit for their contribution.

DP is entering a period of consolidation and strengthening. A new fundraising strategy is close to being finalized and will begin to be implemented this summer. This will help us increase the overall level of restricted revenue, which the organization generates. A new five year programme for Saolta is currently in the design phase with partners and funders and will kick off at the start of 2023. Funding applications have been submitted to various bodies that if supported would improve the core functions of the organization. In parallel to that our governance performance and reporting has improved, which will deepen already strong confidence levels from regulators and funders alike.

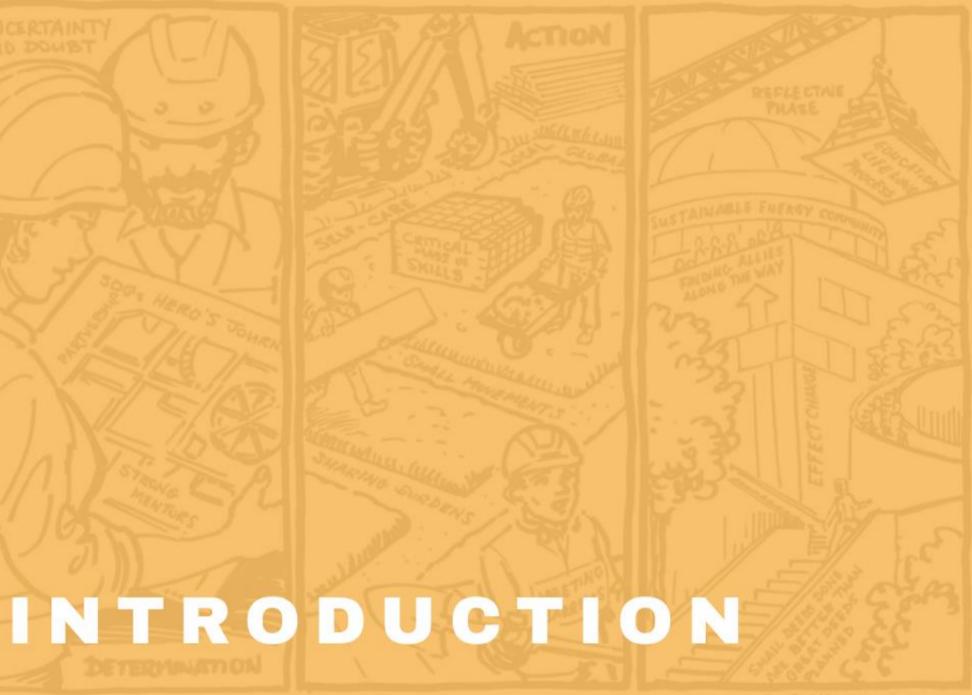
As always, our theory of change is reliant on motivated citizens joining our efforts. Our door is always open – Join us in making a difference.

obj Mc Cornect.

Bobby McCormack

CEO, Development Perspectives







INTRODUCTION

"Power without love is reckless and abusive, and love without power is sentimental and anemic. Power at its best is love implementing the demands of justice, and Justice at its best is power correcting everything that stands against love". - Martin Luther King Jr.

Love, power and justice can be a wonderful recipe. However, the mix can go wrong and create something that is poisonous or even dangerous. Getting the balance right is important. Global Citizenship Education can assist our societies and communities in getting the balance right.

Pretty straightforward, isn't it, unless you are not familiar with the term, "Global Citizenship Education".

This definition provided by Irish Aid is very useful when thinking about this area of practice.

What is Global Citizenship Education?

"Irish Aid defines Global Citizenship Education (GCE) as a lifelong educational process, which aims to increase public awareness and understanding of the rapidly changing, inter-dependent and unequal world in which we live. By challenging stereotypes and encouraging independent thinking, GCE helps people to critically explore how global justice issues interlink with their everyday lives and how they can act to build a better world."

GCE has much in common with other forms of values education, in particular with Education for Sustainable Development (ESD). These synergies include:

» a holistic approach, bringing together a wide range of common topics and issues such as human rights, environmental sustainability and climate change,
peace and non-violence, global poverty and hunger, multi-culturalism, anti-racism and gender equality;

» a focus on justice, interconnectedness and solidarity; » a focus on the local and global dimensions of issues affecting the people and planet; » use of participatory educational processes, either within formal education, non-formal or informal educational settings

Adapted from Global Education in Europe, Concepts, Definitions and Aims (GENE- 2018) GCE also has strong synergies with human rights education, education for peace and conflict prevention and intercultural education. Irish Aid supports education in its broadest sense, supporting lifelong learning through formal, non-formal and informal approaches.

(Irish Aid)







DEVELOPMENT PERSPECTIVES

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.

Organisational scale, capacity and income (Governance / Financial / Human Resources) is increased and deepened.



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.



Progress on our Strategic Goals (Please see appendix 1 for the Strategic Plan – 2019 to 2023)

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 helped us in relation to four of the outcomes, while our work on "Amplifying Voices", "JMIF" and Social Inclusion and Migration workshops have helped us with outcome number five. The SDG Roadshow, the SDG Information packs and the work of the SDG advocates all made a positive contribution to outcome four, which espouses that 50% of the population in Ireland is aware of the SDGs.

DP worked with the Centre for Sustainable Development Studies in Vietnam in 2021 to deliver an online training of trainers course for participants (24) who were involved in education. This activity contributed to outcome 7 of Goal 1. Unfortunately, we couldn't work with our colleagues in Tanzania and Liberia because of Covid 19. Our work in relation to Outcome 8 was limited in 2021 because of Covid 19. We did instigate an Erasmus + training called "Change the Story, change the world" online in November 21 with 24 people participating. However, this area will improve significantly in 2022.

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

This goal has seven component parts. The implementation of Saolta ensures that outcomes one - three are contributed to. The implementation of the SDG advocate training contributed to outcome four and the role of transformative education. It is fair to say that DP hasn't completed much advocacy outside of Ireland (Outcome five) in 2021. DP is supportive of the IDEA call to have 3% of ODA is spent in Development Education. This view is also represented by our CEO, Bobby McCormack who will continue to advocate for this on the board of Dóchas.

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

Outcome one 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" is now available on the DP website. The SDG advocate training reflections booklet also illustrates the sustainable impact that we are contributing to.

DP has grown very positively in 2021 in terms of reserves and unrestricted revenue so outcome two has been positively contributed to. DP worked with 2into3 on the creation of a fundraising strategy. This will be finalised in mid-2022 and will see DP instigate a regular giving scheme. This stream of unrestricted revenue will continue to be added to during 2023.

Outcome three, Governance performance has been supported by a strong and experienced board in 2021. The Charity Regulators Governance compliance code was submitted in October 2021 and feedback received from the Carmichael Centre in terms of Good Governance has been reviewed and acted upon in late 2021 and the early part of 2022.

In terms of Outcome four, DP continues to retain a strong and experienced core team who are qualified and experienced.

Outcome five was contributed to by supporting staff to participate in Mediation training, Risk Management training and an update on Data Protection.



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. We also work very closely with AONTAS, Irish Rural Link, Concern Worldwide, Trocaire, EirGrid, Dept of Adult and Community Education in Maynooth University, TU Dublin, Dundalk Institute of Technology, PPNs and ETBs from across the country and well as many NGOs as part of different projects and programmes. We also had very positive Private sector interaction and engagement with Deloitte and Fieldfisher. In relation to outcome two, it is clear that the organisations view is outward and global. Indeed, the balance to be achieved here is to ensure that DP is rooted and also reflects internally while striving to reach our ambitious targets. Lastly, the public engagement results, the network events and the active alumni indicate outcome 3 has been addressed and added to throughout 2021.

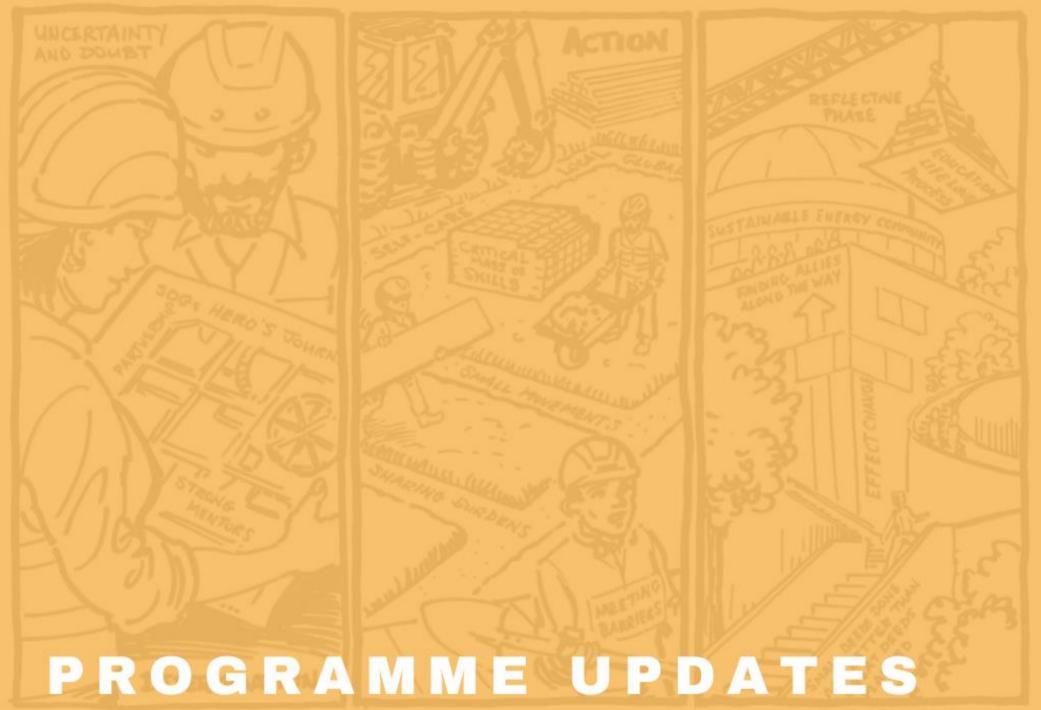
Goal 5. DP will maximize the impact of its work in Ireland and internationally through ongoing reflection, evaluation, learning and innovation.

Saolta was awarded a research grant by The European Education Research Association (EERA) and Global Education Network Europe (GENE) for our work on developing a framework to embed Global Citizenship Education in Initial Tutor Education of Adult and Community Education practitioners. This signals the high esteem our work is generating externally. The research outputs of Saolta more generally, the feedback received on the IDEA code of good practice and the design and delivery of our new mobile educational resources all indicate that a culture of innovation and research is cultivated in DP. In particular, the SDG roadshow and our success in getting support from LMETB and Change X to use kayaking as an approach to our work in 2022 also illustrate our commitment to innovation and creativity. Our continued membership of the Quality and Impact Working group of IDEA and our hosting of Evaluation workshops point towards ongoing efforts to learn and innovate.

DP can call upon an active and growing national alumni, which now resembles an ecology or community of practice. This development is crucial if DP is to achieve outcome 2. DP has organized 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.







SAOLTA

Saolta is a strategic partnership between Irish Aid and a consortium which is led by Development Perspectives. AONTAS, Concern Worldwide, Irish Rural Link and the Dept. of Adult and Community Education in Maynooth University are partners in the consortia. The intended programme outcome of Saolta is "Increased accessibility, quality and effectiveness of development education within the adult and community education sector".

2021 was a successful year for Saolta. Considering the ongoing challenges associated with Covid (Remote working / Online events and workshops / Health and Safety concerns) that was faced, the results achieved were impressive. In terms of quantity, Saolta has reached more people (736 participants in workshops/trainings, 8,155 views or downloads of research outputs and resources and 24,730 engaged online) than expected and in terms of quality, our impact has been equally impressive. This is illustrated by the "Stories of Action" publication, the SDG tag tool and the research publications that have been produced and distributed. However, the most important work has been done in terms of partnership, relationship building and collaboration. The Saolta team is strong and the consortia has performed well under trying circumstances. The strategic partnership is well placed within the Adult and Community Education sector in Ireland to leverage, enable and contribute to significant change in terms of the accessibility, quality and effectiveness of Global Citizenship Education in the ACE sector. We believe that as a consortia, we have huge potential to transform the area we work within over the next few years (2023 – 2027). This transformation will be beneficial for all stakeholders with an interest and involvement in Global Citizenship Education.

Saolta created an animated video to introduce the programme to people. https://www.youtube.com/watch?v=ibjNJITYSp8&feature=youtu.be
Highlights for Saolta in 2021 included Ambassador Geraldine Byrne Nason speaking to our SDG advocates at our showcase event on the 21st of October 2021. - An insight in to the SDG Advocate Training 2021 - YouTube

We also had our SDG Roadshow, which can be viewed here - https://youtu.be/Pmkg19CP6a8
Also worth noting that Saolta produced five research reports / articles in 2021

- Embedding Development Education-Global Citizenship Education in Accredited QQI (Minor) Awards
- A review of policy & practice developments in Development Education-Global Citizenship Education and the implications for Adult & Community Education Practitioners
- How can Saolta best embed GCE within Local Authorities and Associated County Plans? A report on strategic next steps for the consortium.
- A Framework for Embedding Global Citizenship Education in Initial Teacher Education for Adult & Community Education Practitioners.



SDG Advocate 2021 Showcase - Ambassador Geraldine Byrne Nason



SOCIAL INCLUSION AND MIGRATION

From 2019 onwards, Development Perspectives has been involved in working with migrants, refugees and asylum seekers. This work continued in 2021 with a project called "Amplifying Voices". This project was supported by the law firm, Fieldfisher.

The aim of the project was 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 did this through the development of a podcasting and storytelling course, and the subsequent completion of a podcast series. Six migrants featured in their own podcast episode sharing their stories of moving to Ireland and their own integration and inclusion journey. The podcasts are not only an educational resource in themselves but also served as a platform for migrants to enhance their confidence in developing relationships with their new communities, delivering information on issues related to migration, and promoting positive inclusion by challenging common myths, biases, fears around migration inclusion in new communities. Moreover, it raised awareness of host communities on information about the benefits of diversity and inclusion.

Additionally, the Public and Regulatory team in Fieldfisher produced one podcast providing information on the legal challenges that refugees face regarding family reunification and accessing proper accommodation in Ireland.

A wide range of dissemination actions fostered the development of a "global citizen" mentality, versus an "Irish citizen" mentality. Between SoundCloud, YouTube and Spotify, we had 198 listeners to at least one episode of the podcasts, and 25,000 people were targeted in social media. Additionally, the podcasts were highlighted by the local newspaper 'Drogheda Life'.

This project went on to win a prestigious, AONTAS – Star award in the category of Social Inclusion for National Organisations.

Social Inclusion and Migration Workshops

In October to December 2021, DP worked alongside Meath and Louth County Council, Meath and Louth PPN and Louth Leadership Partnership to design and deliver 6 workshops for members of each county's Public Participation Networks (PPNs). The workshops focused on improving the capacity of PPN members to increase participation and membership of migrants within their organisations as well as tackling discrimination and stereotyping in organisations and communities. There was a total of 70 participants across the workshops.

Joint Migrant Integration Forum

Lastly, Development Perspectives is now the Facilitator of the Louth and Meath County Council Joint Migrant Integration forum. We were successful in our proposal to lead this work in 2021 – 2023.



SDG CHALLENGE SCHOOLS

The SDG Challenge Schools is a Global Citizenship Education (GCE) project which aims to equip teachers and students with the skills and motivation to take meaningful and informed action toward the achievement of the United Nations' Sustainable Development Goals (SDGs). Its objectives are to assist teachers in the development of a GCE ethos within their schools and to incorporate a global justice lens into the curriculum. Teachers attend workshops facilitated through the approach of Freire's philosophy on transformative education, with examples of Freire's praxis identified throughout, as a model on how to approach GCE themes in the classroom. The project aims to facilitate students' exploration of GCE themes through the framework of the SDGs to relate to GCE themes from a broad and specific understanding and to identify areas for actions which is context-specific for them. All workshops are facilitated through participatory approaches with active learning methodologies.

The programme ran for the academic year, from September 2020 to May 2021.

- Overall, we worked with 15 secondary schools, 29 teachers and 168 students
- We also created six resources, *My GCE Journey Journal*, which facilitated further learning related to specific SDGs. These could also be used as Lesson Plans for teachers or given directly to students.
- We supported teachers and students in carrying out their SDG Action Projects and created a number of resources to assist them in adapting their SDG Action Projects to online versions due to Covid 19.

We are currently in the final stages of the 2021/2022 programme which has expanded in reach and has created four *Teacher Toolkits* for GCE. We are currently working towards an application for the next academic year 2022/2023 which will see the inclusion of Youthreach Centres and DEIS schools and additional educator trainings.







FRASMUS+

Over the last 4-5 years, DP has continued to use Erasmus+ as a way of achieving our goals. However, because of COVID – 19, two projects that we had received funding for needed to be postponed on 2021. Thankfully one (Change the Story, change the world) has now been successfully completed with another (Adventures in Global Education) due to be completed in June 2022. We are also about to embark on a strategic partnership called "United for Social Transformation" which will run over 18 months from July 2022.



Change the Story, Change the World – Erasmus+ training.

TRAINING 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 2021, DP facilitated sessions or courses with the following organisations.

- FirGrid
- Dundalk Institute of Technology
- Maynooth University
- Centre for Sustainable Development Studies (CSDS), Vietnam
- The IDFAS collective with STAND

- UCDVO
- Deloitte
- Meath County Council
- Louth County Council
- Louth Leader Partnership

Aside from numbers mentioned in other parts of the report, 300 people were involved in the trainings mentioned above.

The work with EirGrid was particularly important in 2021. 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 2021, which focused on the importance of the Sustainable Development Goals in the EirGrid Community benefit strategy. This work has continued in 2022 and we hope to build on this positive relationship in late 2022 and throughout 2023.



PUBLIC ENGAGEMENT

In 2021, Development Perspectives engaged 24,730 people online. This number is divided across four social media platforms: Facebook, Twitter, Instagram and LinkedIn and shows a 5% increase on 2020.

Development Perspectives had 8716 Facebook followers in Jan 2022, and a further 1256 members of the SDG challenge FB page. Our intention is to increase this by 12% by Jan 2023 which would mean approximately 100 new followers every month. Throughout 2022 a concentrated effort will be made to extend the reach of the SDG challenge FB group and create a space that is utilised more often by the public to share efforts being made to contribute to the SDGs.

On Instagram, DP has 3779 followers, an increase of 4.5% from 2020. Our target for 2022 is to increase this figure by 19% to 4,500. Instagram will be used in conjunction with Facebook to ensure regular engaging content on both platforms and optimized engagement. The use of Linktree throughout 2021 has proved to be an effective way of providing our audience with all the important links for resources, upcoming events, workshops and social network profiles.

In Jan 2022, Development Perspectives had 5597 followers Twitter and a further 5072 were followers of the SDG challenge Twitter page. This is a combined growth rate of 4% (5% and 3% respectively) on 2021's figures. Our target is to increase both growth rates by 8% which would see an increase of 37 followers each month for DP and 34 followers each month for the SDG challenge. To do this we will ensure continued engagement with our followers, as well as engaging with existing conversations relating to global citizenship education.

DP currently has two newsletters with a combined subscription of 4,452. We would like to see this number increase to over 5000 in 2022 through workshop and event sign-ups and through the subscription pages available on our website.

Our blog," See the World Differently" hosted 28 articles in 2021 and will continue to offer guest blog space throughout 2022.

An average of 6 press releases a month were distributed to newspapers and radio stations across Ireland in 2021. These press releases highlighted subjects such as updates on the 2021 SDG Advocate Training, Amplifying Voices, The SDG Road Show, upcoming workshops and more. 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.

Resources and research outputs created by Development Perspectives were accessed by over 8,500 people.

Seven podcasts with an average of 34 listens per month and four documentaries and one trailer with an average of 76 views per month were created by Development Perspectives / Saolta in 2021.



PARTNERSHIP

Collaboration and co-operation is key for a small organization like Development Perspectives in order to optimize its effectiveness and impact. Partnership isn't just about effectiveness though, it's also about our values and the importance that we place on solidarity. As an organization, we try to live "Partnership for the Goals". The list below tries to capture the range and scale of those DP has worked with in 2021. It contains platforms and groups that DP are members of, organisations that support and enable the work and partners that DP works with on the implementation of projects and programmes. To all of them, DP wants to extend our thanks and gratitude. Put simply, without them, DP wouldn't be doing this critical work.

- Irish Aid
- AONTAS
- Irish Rural Link
- Department of Adult and Community Education in Maynooth University
- CSDS in Vietnam
- Uvikiuta in Tanzania
- Trócaire
- Concern
- Dóchas
- IDEA

- Cómhlamh
- Coalition 2030
- Education and Training Boards
- Public Participation Networks
- Further Education Institutes
- SDG challenge school partners
- TU Dublin
- Dundalk Institute of Technology
- Bridge 47
- Leargás

Collectively, DP worked with 35+ organisation's in 2021. This level of partnership is impressive however, it does raise questions for us regarding the use of limited human resources.



SUMMARY

It is clear that 2021 was a good year for the organisation. The strategic goals have all been positively contributed to and the organisation has taken big steps in relation to capacity and resources. This trend is set to continue for 2022 and beyond.

DP is very grateful to the funders who support our work. Without their support, our efforts would be much more difficult. In particular, we want to acknowledge the support and partnership of Irish Aid as we strive to produce results that contribute to a just, equitable and sustainable world.

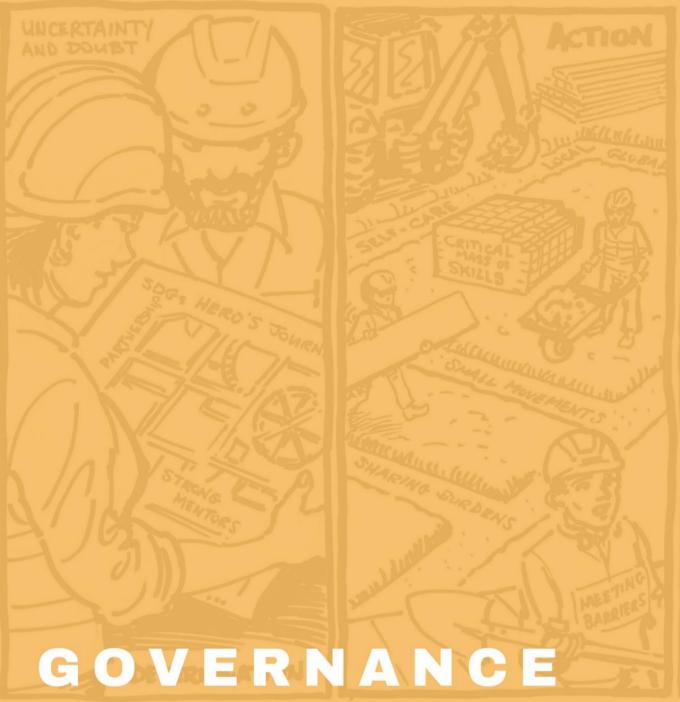
The staff team would like to express its gratitude to the board of management who have given their expertise, knowledge and skills throughout the year. Under the leadership of Michael Doorly, the board has ensured a careful and steady passage that is in keeping with the values and beliefs of the organisation.

None of the work the organisation has been involved in throughout 2021, would have been possible without a committed and dedicated staff team that has achieved so much. The scale of the outcomes and impact delivered while considering the resources for implementation is remarkable.

Finally, though, DP would like to take this opportunity to thank the active global citizens that have participated in our projects and programmes. DP cannot implement its theory of change without people who are willing to challenge their own perspective and those around them. Never underestimate that this is a brave and courageous thing to do. As Paulo Freire said,

"Education does not transform the world. Education changes people. People change the world".



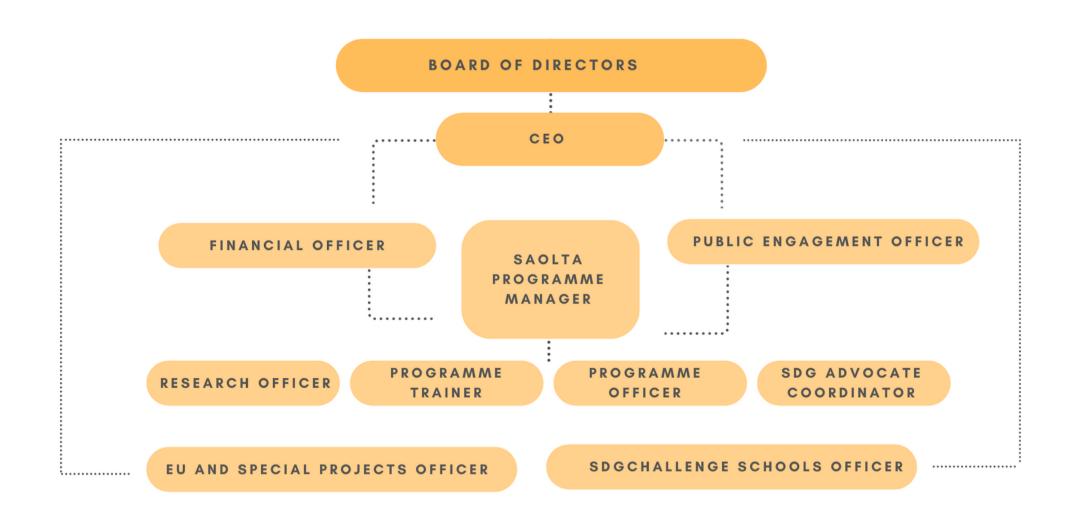






DEVELOPMENTPERSPECTIVES

ORGANISATIONAL CHART





COMPANY INFORMATION

Legal Name: Development Perspectives, Company Limited by Guarantee with no share capital (No. 466659)

Registered Office: 10 North Quay, Drogheda, Co. Louth

Website: developmentperspectives.ie

Principal Bankers: Permanent TSB, Scotch Hall Shopping Centre, Marsh Road, Drogheda, Co. Louth

Auditor: McEvoy Craig

Registered Charity Number: 20071424

Revenue (Charity Unit) Number: 18555

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 9 Non-executive directors. The Board's non-executive directors are drawn from diverse backgrounds of Development, Finance, Legal, Education and Business, who bring to Board deliberations, their significant business and decision making skills achieved in their respective fields together with a broad range of experience and views.

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 CEO is the co-founder of the charity and he has voluntarily agreed to accept a salary, which is below normal CEO salary rates in charities.



The Board meets regularly as required and met 4 times in 2021 (4 times in 2020).

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 2021 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. 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

The Finance 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 2021, the Finance Committee met on the 21/4 and the 13/10.

Governance

The 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 2021, the Governance Committee met on the 14/4, 16/6 and the 15/9.



Board of Management for 2021

| Name | Role | Bio | B/M Att. |
|-------------------|---|--|-------------|
| Michael Doorly | Chairperson & Board member | Michael Doorly is a secondary school teacher by training who has taught in Papua New Guinea, Trinidad and with the Ojibway people in Canada's North. During the Rwandan genocide, he worked in refugee camps in neighbouring Tanzania. He has been working in Development Education in Ireland for over 20 years. He is the head of Active Citizenship in Concern and is the former chair of Fairtrade Ireland and the Irish Development Education Association (IDEA). | 4/4 |
| Elaine Cronin | Company Secretary, Governance & Finance Committee, & Board member | Elaine Cronin has over fourteen years experience in the not-for-profit arts and culture sector, and currently holds the positions of General Manager of An Táin Arts Centre, Dundalk and Co-Chair of Drogheda Arts Festival. A graduate of the National College of Art and Design (BA, HDip CAEd), University College Dublin (MA) and the Institute of Public Administration (BBS), Elaine is also a part-qualified accountant, currently completing professional accountancy exams through the Association of Chartered Certified Accountants (ACCA). | 4/4 |
| Libby Sweetman | Governance Committee, Finance Committee & Board member | Libby Sweetman, M.I.A.T. I completed BA Hons in (Acc & Fin), and have over 15 years of accounting experience, including 6 years in Zimbabwe, Libby has over 20 years' involvement in community development and voluntary work and has participated in development education programmes including Development Perspectives' "Insight 2015", Community Work in a Changing Ireland and EU Peace III Positive Relations, Peace & Reconciliation Diploma. | 3/4 |
| Maeve McArdle | Governance Committee, & Board member | Maeve McArdle B.Comm, MBS, PH.D Lecturer in the School of Business and Humanities at Dundalk Institute of Technology and Visiting Professor at Heilbronn University, Germany. An experienced lecturer and fundraiser with previous involvement in community volunteering. Current research interests lie in social marketing, sustainable consumption and the Sustainable Development Goals. | 2/4 |
| Jen Murphy | Board Member | Jen Murphy is an Anthropologist, Educator and Innovator. She has worked in the INGO sector in Ireland for 15 years, 13 of which she spent in Trócaire, most recently as Development Education Manager and Innovation Team Lead. Jen's passion for Development Education and global justice is rooted in her bones. She is also committed to the holistic arts as a Feminine Embodiment Coach and Kundalini Yoga & Meditation Teacher. Her current passion project focuses on Irish Mythology and indigenous ancestral wisdom, and how this might be weaved into feminine embodiment practices as an exploration of personal power for women. | 4/4 |





| Name | Role | Bio | B/M Att. |
|------------------------|---|--|-------------|
| Gráinne O'Callaghan | Board Member | Gráinne is a Solicitor specialising in the fields of Regulatory, Planning and Environment law. Alongside this, Gráinne takes an active role in development education and participated in the Development Perspectives 2017 Insight Program and the Development Perspectives 2018 SDG Advocate Program. In addition, Gráinne has attended Treaty negotiations in the United Nations with Trócaire, participated in a Youth Advocacy course with Civicus and completed a Youth Internship with AIESEC Tanzania. Gráinne's eagerness to learn stems from a desire to expose her blind spots, challenge her once conventional perspective on the world and become a better global citizen. To offset the adrenalin that this journey instils, Gráinne spends her spare time cycling the Wicklow hills! | 2/4 |
| Mark Deary | Board Member | Mark Dearey is a Green Party representative on Louth County Council and a former member of Seanad Eireann. He has been an active environmentalist all his adult life and recognises that environmental degradation and social injustice inevitably go hand in hand and are the outworking of a profound global market failure. Mark has wide experience on a number of NGO Boards including Friends of the Earth Ireland, of which he was a founding Director. He is in business in Dundalk and is married to Laura. They have 4 children and live in Omeath in Co Louth. | 0/4 |
| Bryan Harvey | Finance Committee, & Board Member | My background is Finance. Degree in Business Studies from Waterford IT. Lived and worked in Boston for 7 years after college Worked for State Street Corporation in Boston in Mutual funds Moved back to Ireland in 2003 and worked for Int'l Fund Services until 2016. Have been working for Arena Financial Services since as a financial consultant. Currently studying for my post grad in Financial planning by night. | 3/4 |
| Paddy Reilly | Board Member | Paddy Reilly has designed and currently presents courses in Participatory Adult Learning and Facilitation for Change as part of the MA in International Development, and facilitates students undertaking primary research in development-related areas. On the undergraduate programme, Paddy presents the modules Leadership and Working with Groups, Ethical Approaches to Working in Development, and Facilitating Development Education. He has a passionate interest in transformative and collaborative learning and people-centred development, and this shapes his pedagogical and research approaches and interests. Paddy worked with the Kimmage Development Studies Centre for many years, including as Executive Director from 1995 to 2013. | 4/4 |



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.

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 Finance Sub-committee evaluates all aspects of the company's potential risks and makes recommendations to the Board at each board meeting. Top risks were:

- Impact of COVID-19
- Financial security
- Reputational risk

Human Resources

Development Perspectives employs a staff team to meet the requirements of the organisation. In 2021 the employee headcount was 10. The company engage 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.



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.

Political donations

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

Post balance sheet events

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

Going Concern

Throughout 2021, COVID-19 was still an issue of concern. Development Perspectives acted to always comply with public health guidelines and worked for the majority of the year in a virtual working environment. The board was provided with comprehensive COVID-19 impact analysis and financial projections that provide comfort concerning the Charity's financial viability and ability to continue necessary operations. The short to medium term (up until the end of



2022) is positive while the medium to longer term is even more positive because of the implementation of the fundraising strategy and the new Saolta programme. 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 2022. The director's note that Irish Aid has outlined its commitment to support the work of the Charity. The full Grant of €290K for 2022 was received in March 2022. This was an increase of €50,000 or 20% on the grant level for 2021. Irish Aid has indicated its intention to support a new five-year programme (Saolta) between 2023 and 2027. DP has also received reassurance from the other funders that they will continue at current levels through 2022.

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 10 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, will continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.



Codes of Good Practice

Code of Good Practice for Development Education - the Irish Development Education Association (IDEA)



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 the only code member in Ireland who has self-assessed as "Fully" fulfilling all principles of the code.

"Development Perspectives Self-Assessment is based on an impressive workbook of evidence which indicates your commitment to strengthening and continually aiming to improve your practice in line with the Code of Good Practice for Development Education. Building on your 2nd Self-Assessment, in this third iteration of Development Perspectives' Code workbook a thorough attempt to support the indicators with detailed evidence is clear. The result is a snapshot of a progressive, creative and energetic organisation constantly mindful of the Code's good practice principles in your own work. Our feedback from the last submission commended Development Perspectives as follows: 'The new evidence provided in this Self-Assessment by Development Perspectives is substantial, strong and clearly linked to the principles in question. It builds on the previous Self-Assessment by giving really specific and useful examples for each indicator.' This third submission continues that trend.

Of note within your Code journey so far is that Development Perspectives is the only Code member who has self-assessed their practice as 'Fully' fulfilling all Principles" (IDEA Feedback)

Code of Conduct on Images and Messages - Dóchas

Development Perspectives is also a signatory to the Dóchas code of conduct on images and messages. 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.





Code of Good Practice - Comhlámh



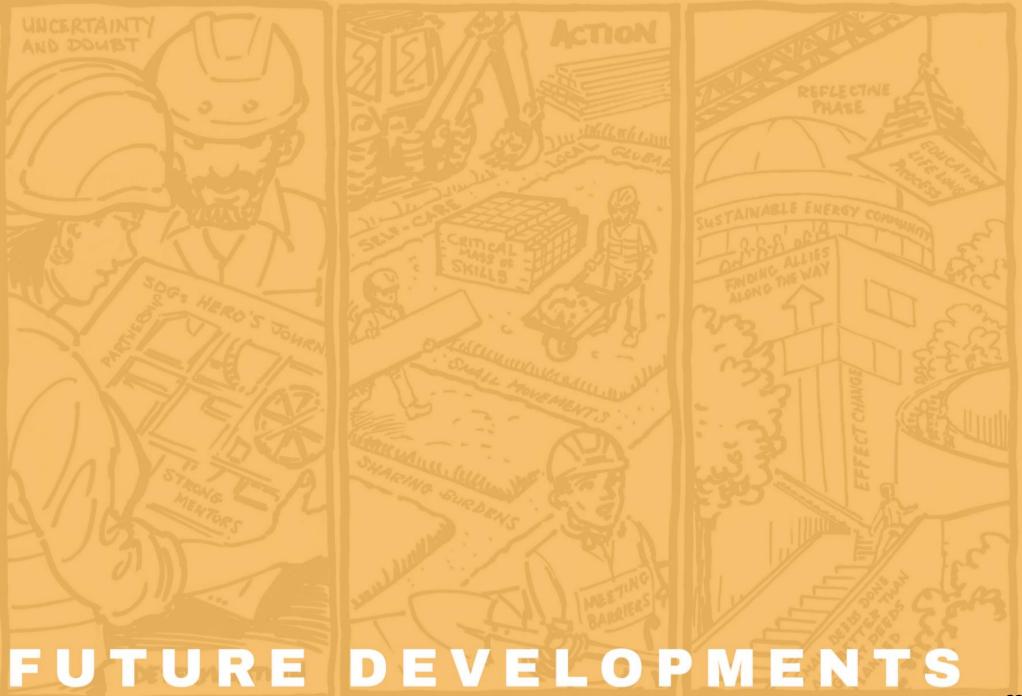
Comhlámh's Code of Good Practice is a respected set of standards for Irish Volunteer Sending Agencies facilitating international placements. The Code is based on a vision of volunteers working in solidarity for a just, equitable and sustainable world. It promotes responsible and responsive volunteering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

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

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.











An independent evaluation of the Saolta programme has been completed recently on behalf of Irish Aid. Building on that evaluation, the Saolta consortia has now submitted a concept note to Irish Aid for a new 5-year programme (2023 - 2027) and is due to start the new programme in Jan 2023. The financial scale of the programme will increase and when considered alongside the long time frame, this adds solidity to the long term future of Development Perspectives.

Development Perspectives has recently completed a strategy review which involved internal and external stakeholders. This review charted our efforts since 2019 and identified areas that we need to address or improve upon. Covid 19 is one factor that was unforeseen when creating our current plan, however it is worth recognising the robust response we have been able to deliver. This speaks to the strength, resilience and adaptability of the organisation.

Development Perspectives recently won the AONTAS Star national award for "Social Inclusion". This award signals the important and high quality work we have done in this area. This will continue in 2022 alongside the commitment to facilitate the Joint Migrant Integration forum for Louth and Meath County Council respectively. We also have plans to do further training for NGOs and networks in both counties later in 2022. The income from training and facilitation is part of the work that 2 into 3 has been doing with the organisation since 2020. In particular, a regular giving campaign will be initiated in July 2022 which alongside the aforementioned training and consultancy revenue will provide a higher % of income coming from unrestricted sources. This will decrease donor reliance and increase levels of independence.

Other plans

- Development Perspectives has been central in setting up the "Drogheda Crisis centre for Ukrainians" and will look to support these efforts throughout the remainder of 2022.
- Development Perspectives is a part of a two year Erasmus + project called "United for Social Transformation", which will focus on active citizenship across 5 EU countries.
- 2023 will see DP, host two PhD students for a period of 18 months as part of an EU funded initiative, which has been led by DCU.
- Application to apply for a further WWGS project focused on the SDGs will be submitted in May 2022.
- Two substantial applications have been submitted to Pobal and if successful could result in 4 new employees join the organisation for up to 3 years. As part of one of those applications (SSNO), core funding has been applied for key positions (CEO, Head of Finance and Administration and Head of Public Engagement and Networking
- It is our intention to focus more on the international dimension of our work with key partners in late 2022 and throughout 2023.
- DP will continue to be outward looking, hopeful, energised and committed to contributing to a fairer, more just and sustainable world.











Development Perspectives

Our Vision: To live in an equitable, just and sustainable world

> Our Purpose: To challenge perspectives, narratives and stories about development in order to generate informed action.

Our Beliefs

APPENDIX 1:

- · 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

Our Values

 Honesty – expose root causes · Justice - equality for all

Courage – bravery in action

Gethe World differently We live in an ever changing. interdependent and unequal world. Issues of poverty, widening inequality and climate change are increasingly having negative impacts on vulnerable populations. We believe that informed and engaged citizens are best placed to address these complex social, economic and environmental issues. Development Perspectives provide transformative education opportunities, encouraging individuals and communities to explore, understand, challenge, and act. Join us to make the world a better place.

Our Mission: To tackle poverty. inequality and climate change through transformative education and active global citizenship.

Our Strategic Goals 2019- 2023:

Informed, active and inclusive citizenry

Centrality of Development Education

Organisational Capacity

Effective partnerships and network

A learning organisation



Our Strategic Goals 2019-2023:

development develo

Goal 1: Informed, active and inclusive citizenry

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

Outcomes / Results

- A national (Ireland) network of adult and community education (ACE) practitioners and community leaders who are aware of and knowledgeable about the Sustainable Development Goals (SDGs) and who are taking action to contribute to their successful implementation in Ireland.
- High quality Development Education opportunities are available within the adult & community education sector.
- The membership of PPN's are aware of and knowledgeable about the Sustainable Development Goals and are taking action to contribute to their successful implementation in Ireland.
- 50% of the Irish population are aware of the SDG's (As measured by Eurobarometer)
- Migrant and host communities are engaged to deepen integration and inclusion in Ireland.
- Active and increased public engagement with global justice issues and of Ireland's role in International development.
- Civil society partners in Tanzania, Vietnam and Liberia are delivering high quality Development Education projects in non formal learning arenas.
- European community leaders, adult and community education practitioners and Development Education practitioners are aware of and understand the root causes of poverty, inequality and climate change.

Goal 2: Centrality of Development Education

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

Outcomes / Results

- Development Education is integrated into the fabric of adult and community education over the lifetime of this strategy.
- A national (Ireland) network of adult and community education practitioners / community leaders are delivering high quality Development Education projects, trainings, events or workshops.
- PPNs are aware of and integrate the Sustainable Development Goals and Development Education into their practice and policy formation.
- 4. The role of transformative education and especially 4.7 of the SDGs is recognised by Development Education practitioners as key in bringing about a more just, equitable and sustainable world.
- DP is a key advocacy voice in the Development Education and civil society sector in Ireland, Europe and globally.
- The impact and practice of Development Perspectives is shared and disseminated with practitioners.
- 7. 3% of Irish ODA is spent on Development Education.

Goal 3: Organisational Capacity

Organisational scale, capacity and income (Governance / Financial / Human Resource) is increased and deepened.

Outcomes / Results

- DP is an efficient and highly effective organisation, which delivers sustainable impact.
- Financial resources (Overall income, Unrestricted income and reserves) increase and diversify year on year over the lifetime of our strategy for 2019 - 2023.
- Governance performance is identified as very good excellent over the lifetime of our strategy.
- DP continues to attract and retain skilled, motivated and empowered staff.
- Ongoing professional development opportunities are available to the DP team.

Goal 4: Effective partnerships and network

To work collaboratively with a diverse set of partners (Locally / Nationally / Internationally) that share our vision in order to maximise reach, impact and influence.

Outcomes / Results

- DP is working in collaboration with platforms / networks and identified NGO's.
- 2. DP's view remains outward and global.
- 3. An active and growing membership and alumni.

Goal 5: A learning organisation

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

Outcomes / Results

- An environment of innovation and research is cultivated within Development Perspectives.
- An active network of Development Education practitioners critically engage with efforts to improve our practice.
- DP engages in evidence based decision making and continuous learning and improvement.

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 2021

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Development Perspectives CLG

Company limited by guarantee

Directors and other information

Directors

Michael Doorly Elaine Cronin

Grainne O'Callaghan Libby Sweetman Meave McArdle Jennifer Murphy Mark Deary Byran Harvey Patrick Reilly

Secretary

Elaine Cronin

Company number

466659

Registered Charity number

20071424

CHY number

18555

Registered office

10 North Quay Drogheda Co. Louth

Business address

10 North Quay Drogheda Co. Louth

Auditor

Mc Evoy Craig Accountants

10 Dublin Road Drogheda Co. Louth

Bankers

Permanent TSB Scotch Hall Drogheda Co. Louth

Directors report

Directors Report for year ended 31 December 2021

The directors present the annual report and audited financial statements of Development Perspectives for the year ended 31 December 2021. The directors of Development Perspectives (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 2021. 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 theRepublic 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 other countries. 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.

Legal status

Development Perspective 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

We believe the quality of service delivery is as important as the kind of service we provide. There are three primary values that underpin our model of service delivery.

- 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.

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 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 the year

Saolta

Saolta is a strategic partnership between Irish Aid and a consortium which is led by Development Perspectives. AONTAS, Concern Worldwide, Irish Rural Link and the Dept. of Adult and Community Education in Maynooth University are partners in the consortia. The intended programme outcome of Saolta is "Increased accessibility, quality and effectiveness of development education within the adult and community education sector".

2021 was a successful year for Saolta. Considering the ongoing challenges associated with Covid (Remote working / Online events and workshops / Health and Safety concerns) that was faced, the results achieved were impressive. In terms of quantity, Saolta has reached more people (736 participants in workshops/trainings, 8,155 views or

downloads of research outputs and resources and 24,730 engaged online) than expected and in terms of quality, our impact has been equally impressive. This is illustrated by the "Stories of Action" publication, the United Nations Sustainable Development Goals tag tool and the findings in the research publications that have been produced and distributed. However, the most important work has been done in terms of partnership, relationship building and collaboration. The Saolta team is strong and the consortia has performed well under trying circumstances. The strategic partnership is well placed within the Adult and Community Education (ACE) sector in Ireland to leverage, enable and contribute to significant change in terms of the accessibility, quality and effectiveness of Global Citizenship Education in the ACE sector. We believe that as a consortia, we have huge potential to transform the area we work within over the next few years (2023 – 2027). This transformation will be beneficial for all stakeholders with an interest and involvement in Global Citizenship Education.

Saolta created an animated video to introduce the programme to people. https://www.youtube.com/watch?v=ibjNJITYSp8&feature=youtu.be

Highlights and outcomes of Saolta's work in 2021 included the Irish Ambassador to the United Nations, Geraldine Byrne Nason speaking to our SDG advocates at our showcase event on the 21st of October 2021. - An insight in to the SDG Advocate Training 2021 - YouTube

We conducted an SDG Roadshow by cycling across Ireland, engaging people and communities in discussions and workshops, to raise awareness of the 17 Sustainable Development Goals which were agreed by Governments across the world to be achieved by 2030. The outcomes of the roadshow can be viewed here - https://youtu.be/Pmkg19CP6a8

Social Inclusion and Migration

From 2019 onwards, Development Perspectives has been involved in working with migrants, refugees and asylum seekers. This work continued in 2021 with a project called "Amplifying Voices". This project was supported by the law firm, Fieldfischer.

The aim of the project was 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 did this through the development of a podcasting and storytelling course, and the subsequent completion of a podcast series. Six migrants featured in their own podcast episode sharing their stories of moving to Ireland and their own integration and inclusion journey. The podcasts are not only an educational resource in themselves but also served as a platform for migrants to enhance their confidence in developing relationships with their new communities, delivering information on issues related to migration, and promoting positive inclusion by challenging common myths, biases, fears around migration inclusion in new communities. Moreover, it raised awareness of host communities on information about the benefits of diversity and inclusion.

Additionally, the Public and Regulatory team in Fieldfischer produced one podcast providing information on the legal challenges that refugees face regarding family reunification and accessing proper accommodation in Ireland. A wide range of dissemination actions fostered the development of a "global citizen" mentality, versus an "Irish citizen" mentality. Between SoundCloud, YouTube and Spotify, we had 198 listeners to at least one episode of the podcasts, and 25,000 people were targeted in social media. Additionally, the podcasts were highlighted by the local newspaper 'Drogheda Life'.

This project went on to win a prestigious, AONTAS – Star award in the category of Social Inclusion for National Organisations.

Social Inclusion and Migration Workshops

In October - December 2021, DP worked alongside Meath and Louth County Council, Meath and Louth PPN and Louth Leadership Partnership to design and deliver 6 workshops for members of each county's Public Participation Networks (PPNs). The workshops focused on improving the capacity of PPN members to increase participation and membership of migrants within their organisations as well as tackling discrimination and stereotyping in organisations and communities. There was a total of 70 participants across the workshops.

Joint Migrant Integration Forum

Lastly, Development Perspectives is now the Facilitator of the Louth and Meath County Council Joint Migrant Integration forum. We were successful in our proposal to lead this work in 2021 – 2023.

SDG challenge schools

The SDG Challenge Schools is a Global Citizenship Education (GCE) project based on the United Nations'17 Sustainable Development Goals (SDGs). which aims to equip teachers and students with the skills and motivation to take meaningful and informed action towards the achievement on the United Nations' Sustainable Development Goals (SDGs). Its objectives are to assist teachers in the development of a GCE ethos within their schools and to incorporate a global justice lens into the curriculum. Teachers attend workshops facilitated through the approach of Freire's philosophy on transformative education, with examples of Freire's praxis identified throughout, as a model on how to approach GCE themes in the classroom. The project aims to facilitate students' exploration of GCE themes through the framework of the SDGs to relate to GCE themes from a broad and specific understanding and to identify areas for actions which is context specific for them. All workshops are facilitated through participatory approaches with active learning methodologies.

The programme ran for the academic year, from September 2020 to May 2021.

- Overall, we worked with 15 secondary schools, 29 teachers and 168 students
- We also created six resources, My GCE Journey Journal, which facilitated further learning related to specific SDGs. These could also be used as Lesson Plans for teachers or given directly to students.
- We supported teachers and students in carrying out their SDG Action Projects and created a number of resources to assist them in adapting their SDG Action Projects to online versions due to Covid 19.

We are currently in the final stages of the 2021/2022 programme which has expanded in reach and have created four Teacher Toolkits for GCE. We are currently working towards an application for the next academic year 2022/2023 which will see the inclusion of Youth reach Centres and DEIS schools and additional educator trainings.

Training 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 2021, DP facilitated sessions or courses with the following organisations.

- EirGrid
- Dundalk Institute of Technology
- Maynooth University
- Centre for Sustainable Development Studies (CSDS), Vietnam
- The IDEAS collective with STAND
- UCDVO
- Deloitte
- Meath County Council
- Louth County Council
- Louth Leader Partnership

Aside from numbers mentioned in other parts of the report, 300 people were involved in the trainings mentioned above.

The work with EirGrid was particularly important in 2021. 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 2021, which focused on the importance of the Sustainable Development Goals in the EirGrid Community benefit strategy. This work has continued in 2022 and we hope to build on this positive relationship in late 2022 and throughout 2023.

Public Engagement

In 2021, Development Perspectives engaged 24,730 people online. This number is divided across four social media platforms: Facebook, Twitter, Instagram and LinkedIn and shows a 5% increase on 2020.

Facebook

Development Perspectives had 8716 Facebook followers in Jan 2022, and a further 1256 members of the SDG challenge FB page. Our intention is to increase this by 12% by Jan 2023 which would mean approximately 100 new followers every month. Throughout 2022 a concentrated effort will be made to extend the reach of the SDG challenge FB group and create a space that is utilised more often by the public to share efforts being made to contribute to the SDGs.

Instagram

On Instagram, DP has 3779 followers, an increase of 4.5% from 2020. Our target for 2022 is to increase this figure by 19% to 4,500. Instagram will be used in conjunction with Facebook to ensure regular engaging content on both platforms and optimized engagement. The use of Linktree throughout 2021 has proved to be an effective way of providing our audience with all the important links for resources, upcoming events, workshops and social network profiles.

Twitter

In Jan 2022, Development Perspectives had 5597 followers Twitter and a further 5072 were followers of the SDG challenge Twitter page. This is a combined growth rate of 4% (5% and 3% respectively) on 2021's figures. Our target is to increase both growth rates by 8% which would see an increase of 37 followers each month for DP and 34 followers each month for the SDG challenge. To do this we will ensure continued engagement with our followers, as well as engaging with existing conversations relating to global citizenship education.

Newsletters

DP currently has two newsletters with a combined subscription of 4,452. We would like to see this number increase to over 5000 in 2022 through workshop and event sign-ups and through the subscription pages available on our website.

Blog

Our blog," See the World Differently" hosted 28 articles in 2021 and will continue to offer guest blog space throughout 2022.

Press Releases

An average of 6 press releases a month were distributed to newspapers and radio stations across Ireland in 2021. These press releases highlighted subjects such as updates on the 2021 SDG Advocate Training, Amplifying Voices, The SDG Road Show, upcoming workshops and more. 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.

Resources and Research

Resources and research outputs created by Development Perspectives were accessed by over 8,500 people.

Podcasts and videos

Seven podcasts with an average of 34 listens per month and four documentaries and one trailer with an average of 76 views per month were created by Development Perspectives / Saolta in 2021.

Progress on our Strategic Goals (Please see appendix 1 for the Strategic Plan – 2019 to 2023) 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 helped us in relation to four of the outcomes, while our work on "Amplifying Voices", "JMIF" and Social Inclusion and Migration workshops have helped us with outcome number five. The SDG Roadshow, the SDG Information packs and the work of the SDG advocates all made a positive contribution to outcome four, which espouses that 50% of the population in Ireland is aware of the SDGs.

DP worked with the Centre for Sustainable Development Studies in Vietnam in 2021 to deliver an online training of trainers course for participants (24) who were involved in education. This activity contributed to outcome 7 of Goal 1. Unfortunately, we couldn't work with our colleagues in Tanzania and Liberia because of Covid 19. Our work in relation to Outcome 8 was limited in 2021 because of Covid 19. We did instigate an Erasmus + training called "Change the Story, change the world" online in November 21 with 24 people participating. However, this area will improve significantly in 2022.

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

This goal has seven component parts. The implementation of Saolta ensures that outcomes one - three are contributed to. The implementation of the SDG advocate training contributed to outcome four and the role of transformative education. It is fair to say that DP hasn't completed much advocacy outside of Ireland (Outcome five) in 2021. DP is supportive of the IDEA call to have 3% of ODA is spent in Development Education. This view is also represented by our CEO, Bobby McCormack who will continue to advocate for this on the board of Dóchas.

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

Outcome one 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" is now available on the DP website. The SDG advocate training reflections booklet also illustrates the sustainable impact that we are contributing to.

DP has grown very positively in 2021 in terms of reserves and unrestricted revenue so outcome two has been positively contributed to. DP worked with 2into3 on the creation of a fundraising strategy. This will be finalised in mid-2022 and will see DP instigate a regular giving scheme. This stream of unrestricted revenue will continue to be added to during 2023.

Outcome three, Governance performance has been supported by a strong and experienced board in 2021. The Charity Regulators Governance compliance code was submitted in October 2021 and feedback received from the Carmichael Centre in terms of Good Governance has been reviewed and acted upon in late 2021 and the early part of 2022.

In terms of Outcome four, DP continues to retain a strong and experienced core team who are qualified and experienced.

Outcome five was contributed to by supporting staff to participate in Mediation training, Risk Management training and an update on Data Protection.

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. We also work very closely with AONTAS, Irish Rural Link, Concern Worldwide, Trocaire, EirGrid, Dept of Adult and Community Education in Maynooth University, TU Dublin, Dundalk Institute of Technology, PPNs and ETBs from across the country and well as many NGOs as part of different projects and programmes. We also had very positive Private sector interaction and engagement with Deloitte and Fieldfischer. In relation to outcome two, it is clear that the organisations view is outward and global. Indeed, the balance to be achieved here is to ensure that DP is rooted and also reflects internally while striving to reach our ambitious targets. Lastly, the public engagement results, the network events and the active alumni indicate outcome 3 has been addressed and added to throughout 2021.

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

Saolta was awarded a research grant by The European Education Research Association (EERA) and Global Education Network Europe (GENE) for our work on developing a framework to embed Global Citizenship Education in Initial Tutor Education of Adult and Community Education practitioners. This signals the high esteem our work is generating externally. The research outputs of Saolta more generally, the feedback received on the IDEA code of good practice and the design and delivery of our new mobile educational resources all indicate that a culture of innovation and research is cultivated in DP. In particular, the SDG roadshow and our success in getting support from LMETB and Change X to use kayaking as an approach to our work in 2022 also illustrate our commitment to innovation and creativity. Our continued membership of the Quality and Impact Working group of IDEA and our hosting of Evaluation workshops point towards ongoing efforts to learn and innovate.

DP can call upon an active and growing national alumni, which now resembles an ecology or community of practice. This development is crucial if DP is to achieve outcome 2. DP has organized 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.

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 the only code member in Ireland who has self-assessed as "Fully" fulfilling all principles of the code.

"Development Perspectives Self-Assessment is based on an impressive workbook of evidence which indicates your commitment to strengthening and continually aiming to improve your practice in line with the Code of Good Practice for Development Education. Building on your 2nd Self-Assessment, in this third iteration of Development Perspectives' Code workbook a thorough attempt to support the indicators with detailed evidence is clear. The result is a snapshot of a progressive, creative and energetic organisation constantly mindful of the Code's good practice principles in your own work. Our feedback from the last submission commended Development Perspectives as follows: 'The new evidence provided in this Self-Assessment by Development Perspectives is substantial, strong and clearly linked to the principles in question. It builds on the previous Self-Assessment by giving really specific and useful examples for each indicator.' This third submission continues that trend.

Of note within your Code journey so far is that Development Perspectives is the only Code member who has self-assessed their practice as 'Fully' fulfilling all Principles" (IDEA Feedback)

Development Perspectives is also a signatory to the Dóchas code of conduct on images and messages. 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, which enables people to more deeply understand the world around them and to address the root causes of inequality and poverty.

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. Research

In 2021 DP achieved good progress in Goals1, 2, 4 and 5. We were pleased with the numbers that engaged with us both in person and on line. On Goal 3 we successfully sourced new funding partners, which enabled us to increase the scale and reach of our work, we raised our governance standards and fulfilled our compliance on it to the Charity Regulator, Dochas Code and Code of good practice for Development Education. Saolta also produced five research reports which examined key issues in our sector. This work can be viewed here.

https://www.developmentperspectives.ie/ResearchPDFS/Embedding%20Development%20Education-

Global%20Citizenship%20Education%20in%20Accredited%20QQI%20Awards%20.pdf

https://www.developmentperspectives.ie/ResearchPDFS/Review%20of%20policy%20&%20practice%20development.pdf

https://www.developmentperspectives.ie/ResearchPDFS/How%20can%20Saolta%20Best%20Embed%20GCE%20within%20Local%20Authorities%20and%20Associated%20County%20Plans.pdf

https://www.developmentperspectives.ie/ResearchPDFS/Towards%20Sustainable%20Framework%20for%20emb

edding%20DE%20in%20ITE%20programme%20in%20Irish%20ACE%20sector%20-%20final.pdf https://www.developmentperspectives.ie/ResourcesPDFS/Framework%20for%20Embedding%20GCE%20in%20IT

E.pdf

Awards and recognitions of our work

Development Perspectives recently won the AONTAS Star national award for "Social Inclusion". This award signals the important and high-quality work we have done in this area. This will continue in 2022 alongside the commitment to facilitate the Joint Migrant Integration forum for Louth and Meath County Council respectively.

Results for the year

The full year financial results as set out on page 20 are considered satisfactory by the Board. There was a surplus of €23,865 for the year 2021 compared to €9,643 in 2020. Income of €46,951 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 while total running costs of €356,654 were down €76,541 on 2020. Savings were made in program equipment, consultancy, and part-time staffing. All costs were fully covered by our funders. The financial accounts are presented at the end of this report.

Future Developments

Development Perspective are on target to continue delivering the milestones set in the Goals of the Strategic Plan 2019- 2023. An independent evaluation of the Saolta programme has been completed recently on behalf of Irish Aid. Building on that evaluation, the Saolta consortia has now submitted a concept note to Irish Aid for a new 5-year programme (2023 – 2027) and is due to start the new programme in Jan 2023. The financial scale of the programme will increase and when considered alongside the long-time frame, this adds solidity to the long-term future of Development Perspectives.

Development Perspectives has recently completed a strategy review which involved internal and external stakeholders. This review charted our efforts since 2019 and identified areas that we need to address or improve upon. Covid 19 is one factor that was unforeseen when creating our current plan, however it is worth recognising the robust response we have been able to deliver. This speaks to the strength, resilience and adaptability of the organisation.

We also have plans to do further training for NGOs and networks in both counties later in 2022. The income from training and facilitation is part of the work that 2 into 3 has been doing with the organisation since 2020. In particular, a regular giving campaign will be initiated in July 2022 which alongside the aforementioned training and consultancy revenue will provide a higher % of income coming from unrestricted sources. This will decrease donor reliance and increase levels of independence.

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Other plans

- Development Perspectives has been central in setting up the "Drogheda Crisis centre for Ukrainians" and will look to support these efforts throughout the remainder of 2022.
- Development Perspectives is a part of a two-year Erasmus + project called "United for Social Transformation", which will focus on active citizenship across 5 EU countries.
- 2023/2024 will see Development Perspectives host four PhD students for a period of 18 months as part of an EU funded initiative called "Presilient", which has been led by DCU.
- Application to apply for a further WWGS project focused on the SDGs will be submitted in May 2022.
- Two substantial applications have been submitted to Pobal and if successful could result in 4 new
 employees join the organisation for up to 3 years. As part of one of those applications (SSNO), core
 funding has been applied for key positions (CEO, Head of Finance and Administration and Head of Public
 Engagement and Networking.
- It is our intention to focus more on the international dimension of our work with key partners in late 2022 and throughout 2023.
- DP 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 9 non-executive directors. The Board's non-executive directors are drawn from diverse backgrounds of Development, Finance, Legal, Education and Business, who bring to Board deliberations, their significant business and decision-making skills achieved in their respective fields together with a broad range of experience and views.

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 CEO is the co - founder of the charity and he has voluntarily agreed to accept a salary, which is below normal CEO salary rates in charities.

The Board meets regularly as required and met 4 times in 2021 (4 times in 2020).

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 2021 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. 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

The Finance 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 2021, the Finance Committee met on the 21/4 and the 13/10.

Governance

The 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 2021, the Governance Committee met on the 14/4, 16/6 and the 15/9.

Attendance at Board Meetings

| Name | 24/2 | 26/5 | 25/8 | 24/11 |
|---------------------|------|------|------|-------|
| Michael Doorly | Yes | Yes | Yes | Yes |
| Elaine Cronin | Yes | Yes | Yes | Yes |
| Maeve McArdle | Yes | Yes | No | No |
| Libby Sweetman | Yes | Yes | Yes | No |
| Gráinne O Callaghan | Yes | No | No | Yes |
| Bryan Harvey | Yes | Yes | No | Yes |
| Mark Deary | No | No | No | No |
| Paddy Reilly | Yes | Yes | Yes | Yes |
| Jen Murphy | Yes | Yes | Yes | Yes |

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

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 Finance Sub-committee evaluates all aspects of the company's potential risks and makes recommendations to the Board at each board meeting. Top risks were:

- Impact of COVID-19
- Financial security
- Reputational risk

Human Resources

Development Perspectives employs a staff team to meet the requirements of the organisation. In 2021 the employee headcount was 10. The company engage 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.

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.

Political donations

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

Post balance sheet events

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

Going Concern

Throughout 2021, COVID-19 was still an issue of concern. Development Perspectives acted to always comply with public health guidelines and worked for the majority of the year in a virtual working environment. The board was provided with comprehensive COVID-19 impact analysis and financial projections that provide comfort concerning the Charity's financial viability and ability to continue necessary operations. The short to medium term (up until the end of 2022) is positive while the medium to longer term is even more positive because of the implementation of the fundraising strategy and the new Saolta programme. 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 2022. The director's note that Irish Aid has outlined its commitment to support the work of the Charity. The full Grant of €290K for 2022 was received in March 2022. This was an increase of €50,000 or 20% on the grant level for 2021. Irish Aid has indicated its intention to support a new five-year programme (Saolta) between 2023 and 2027. DP has also received reassurance from the other funders that they will continue at current levels through 2022.

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 10 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, will continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014

Signed

Director

17/05/22

Director

Laine Ceomin

Date

Directors responsibilities statement

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable 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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- · select suitable accounting policies and then apply them consistently;
- · make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 profit or loss 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 Development Perspectives CLG

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 December 2021 which comprise the profit and loss account, 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 December 2021 and of its profit 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), andwe have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Independent auditor's report to the members of Development Perspectives CLG (continued)

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.

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.

Independent auditor's report to the members of Development Perspectives CLG (continued)

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.

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

M'E-an

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.

Gall McEvoy

Co. Louth

For and on behalf of Mc Evoy Craig Accountants Certified Public Accountant Registered Auditor 10 Dublin Road Drogheda

17/5/22

Statement of financial activities including income and expenditure account for the year ended 31 December 2021

| | | 2021 Restrict | 2021 | 2021 | 2020 |
|--|------|------------------|------------------|---------|---------|
| | | ed | Unrestrict ed | Total | Total |
| | Note | funds | funds € | € | € |
| Total Income | 4 | 326,516 | 54,003 | 380,519 | 442,838 |
| Total Expenditure | 5 | 326,516 | 30,138 | 356,654 | 433,195 |
| Net (Expenditure/Income) | | 0 | 23,865 | 23,865 | 9,643 |
| Other interest receivable and similar income | | | | | |
| income | | 0 | 0 | 0 | |
| Net movement in funds | | 0 | 23,865 | 23,865 | 9,643 |
| Taxation | | 0 | 0 | 0 | |
| Net movement in funds | | 0 | 23,865 | 23,865 | 9,643 |
| Total funds brought forward | | | 4,521 | 4,521 | (5,122) |
| Total funds carried forward | | 0 | 28,386 | 28,386 | 4,521 |

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.

The notes on pages 23 to 32 form part of these financial statements.

Balance sheet

as at 31 December 2021

| Fixed assets | Note | 2021 € | 2020 € |
|---|---------------|----------------------------------|----------------------------------|
| Tangible assets | 9 | 5,765 | 2,613 |
| Current assets: Debtors and Prepayments Cash at bank – restricted Cash at bank – unrestricted | 10 | 3,304 46,951 40,783 | 11,340 34,158 14,035 |
| Total current assets | | 91,038 | 59,533 |
| Creditors: amounts falling due within one year Deferred income | 11 11 - | (21,466) (46,951) (68,417) | (23,467) (34,158) (57,625) |
| Net current assets/(liabilities) | | 22,621 | 1,908 |
| Net assets | | 28,386 | 4,521 |
| Total funds of the charity Accumulated surplus | 8 | 28,386 | 4,521 |
| Total charity funds | - | 28,386 | 4,521 |

Michael Doorly

Director

Elaine Cronin Director

The notes on pages 23 to 32 form part of these financial statements.

Statement of cash flows Financial year ended 31 December 2021

| | 2021 € | 2020 € |
|--|--|----------------------|
| Cash flows from operating activities Profit for the financial year | 23,865 | 9,643 |
| Adjustments for: Depreciation of tangible assets | 948 | 436 |
| Accrued expenses/(income) | (700) | 2,500 |
| Changes in: Trade and other debtors Trade and other creditors | 8,036 11,492 | (10,581) (42,939) |
| Cash generated from operations | 43,641 | (40,941) |
| Net cash used in operating activities | 43,641 | (40,941) |
| Cash flows from investing activities Purchase of tangible assets | (4,100) | (1,200) |
| Net cash used in investing activities | (4,100) | (1,200) |
| | Allert to Supplemental State State State | |
| Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at beginning of financial year | 39,541 48,193 | (42,141) 90,334 |
| Cash and cash equivalents at end of financial year | 87,734 | 48,193 |

Notes to the financial statements (continued) Financial year ended 31 December 2021

Notes to the financial statements Financial year ended 31 December 2021

1. Accounting Policies General Information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is 10 North Quay, Drogheda, Co. Louth.

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.

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 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 31December 2021, the charity has unrestricted cash balances of €40,783 and restricted cash balances of €46,951. The directors are satisfied that the current cash reserves are sufficient to continue operating at the forecasted cost level through to Q4, 2022. The Charity will continue to apply for funding and will reduce 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 the 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

Notes to the financial statements (continued) Financial year ended 31 December 2021

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.

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.

2 Accounting policies and measurement bases

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

- 12.5% straight line

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 recoverableamount, 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.

Notes to the financial statements (continued) Financial year ended 31 December 2021

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 or 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 D.P. 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.

3. 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.

Notes to the financial statements (continued) Financial year ended 31 December 2021

4. Grants and Donations by Donors

| oranic and conditions by controls | | |
|--|---------|---------------------------|
| | 2021 | 2020 |
| | € | € |
| State Grants | | |
| Irish Aid - Saolta | 240,000 | 277,867 |
| Irish Aid - Erasmus | 240,000 | See and decrease and |
| STIRE | 15,837 | 15,524 |
| Leargas/Erasmus | | 69,436 |
| WWGS | 2,078 | 19,232 |
| Co & ETB | 23,231 | 17,622 |
| COAEIB | 18,463 | 5,000 |
| | 299,609 | 404,681 |
| Donations | | |
| Concern | 15,000 | 15,000 |
| Trocaire | 6,000 | 8,000 |
| FieldFisher | 5,907 | 0,000 |
| Eirgrid | 39,750 | 0 |
| 9 | 39,730 | U |
| | 66,657 | 23,000 |
| | | |
| Self-Generated Income | | |
| Consultancy/Workshop Income | 10,395 | 12,717 |
| Fundraising | 2,320 | 2,100 |
| Other | 1,538_ | 340 |
| | 14,253 | 15,157 |
| | | - Variation of the second |
| Total Income | 380,519 | 442,838 |
| | | |
| Income split restricted and unrestricted | | |
| State grants – restricted | 299,609 | 404,681 |
| State grants – unrestricted | 0 | 0 |
| Donations – restricted | 26,907 | 23,000 |
| Donations – unrestricted | 39,750 | 0 |
| | 05,700 | O |
| Self-generated – unrestricted | 14,253 | 15,157 |
| | | |
| Total | 380,519 | 442,838 |
| | | |

Notes to the financial statements (continued) Financial year ended 31 December 2021

| | Restricted income | 326,516 | 427,681 |
|----|---|---------|------------------|
| | Unrestricted Income | 54,003 | 15,157 |
| | Total Income | 380,519 | 442,838 |
| | | | |
| 5. | Expenditure | | |
| | | 2021 | 2020 |
| | | € | € |
| | Expenditure on charitable activities (Note A) | 354,824 | 433,195 |
| | Expenditure on raising funds | 1,830 | 0 |
| | Total Expenditure | 356,654 | 433,195 |
| | Note A | | |
| | Staff Costs | 252,767 | 221 221 |
| | | 71,560 | 261,001 |
| | Activity/Program Costs Support Costs | 23,181 | 134,383 |
| | Governance Costs | 7,317 | 28,014 |
| | Governance Costs | 354,824 | 9,797 433,195 |
| | | | 433,193 |
| | | 2021 | 2020 |
| | Expenditure split restricted and unrestricted | € | € |
| | Expenditure on charitable activities – Restricted | 326,516 | 427,681 |
| | Expenditure on charitable activities – Unrestricted | 30,138 | 5,514 |
| | | 356,654 | 433,195 |
| | | 330,034 | 433,193 |

Notes to the financial statements (continued) Financial year ended 31 December 2021

6. Statutory and Other Information

| | 2021 | 2020 |
|--|-------|-------|
| | € | € |
| Fees payable for the audit of the financial statements | 3,218 | 3,198 |
| | | |

....

7. Staff costs

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

| | 2021 | 2020 |
|--|---|---------|
| | Number | Number |
| Employees | 10 | 13 |
| | 1 may | |
| The aggregate payroll costs incurred during the financial year were: | | |
| | 2021 | 2020 |
| | € | € |
| Wages and salaries | 229,589 | 236,875 |
| Social insurance costs | 23,178 | 24,126 |
| | 252,767 | 261,001 |
| | | |

The salary range (excluding pension contributions) of employees is as follows:

| | 2021 Number of Employees | 2020 Number of Employees |
|-------------------|--------------------------------|--------------------------------|
| €40-000 - €50,000 | 1 | 1 |
| €50,000 - €60,000 | 0 | 0 |
| €60,000 - €70,000 | 0 | 0 |

Total salary paid to the Chief Executive Officer for his services to the Charity for the year were €44,529 (2019: €42,816). 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.

Notes to the financial statements (continued) Financial year ended 31 December 2021

8. Reserves

| | 2021 € | 2020 € |
|------------------------|-----------|-----------|
| Opening Balance | 4,521 | (5,122) |
| Net Incoming Resources | 23,865 | 9,643 |
| Closing Balance | 28,386 | 4,521 |

The accumulated reserve is unrestricted. The company has a reserve policy that was approved by the Board, which sets out guidance on cash management and the level of reserves required to manage the financial risks of the company. The Board's target is to bring unrestricted reserves to 3 months running costs to maintain the financial stability of the charity.

9. Tangible assets

| | Fixtures, fittings and equipment | Total |
|---------------------|--|-------|
| | € | € |
| Cost | | |
| At 1 January 2021 | 4,915 | 4,915 |
| Additions | 4,100 | 4,100 |
| At 31 December 2021 | 9,015 | 9,015 |
| Depreciation | | |
| At 1 January 2021 | 2,302 | 2,302 |
| Charge for the | | _,00_ |
| financial year | 948 | 948 |
| At 31 December 2021 | 3,250 | 3,250 |
| Carrying amount | | |
| At 31 December 2021 | 5,765 | 5,765 |
| At 31 December 2020 | 2,613 | 2,613 |
| | - | |

Notes to the financial statements (continued) Financial year ended 31 December 2021

| 10. | Debtors | | |
|-----|--|--------|--------|
| | | 2021 | 2020 |
| | | € | € |
| | Other debtors | 2,330 | 10,396 |
| | Prepayments | 974 | 944 |
| | | 3,304 | 11,340 |
| 11. | Creditors: amounts falling due within one year | | |
| 11. | Creditors, amounts failing due within one year | | |
| | | 2021 | 2020 |
| | | € | € |
| | Tax and social insurance: | | |
| | PAYE and social welfare | 16,467 | 17,768 |
| | Accruals | 4,999 | 5,699 |
| | | 21,466 | 23,467 |
| | Deferred Income | | |
| | Government Gants | | |
| | WWGS grant | 12,471 | 13,654 |
| | Erasmus | 18,426 | 20,504 |
| | LMETB | 7,320 | 0 |
| | | 38,217 | 34,158 |
| | Other Income | | |
| | All Ireland – The Community Foundation | 8,734 | 0 |
| | Total Deferred Income | 46,951 | 34,158 |
| | Total Creditors | 68,417 | 57,625 |

The deferred grant income is planned to be spent on the charity's purpose in 2022.

| 12. | Movement of Government grants in the Year | | |
|-----|---|-----------|-----------|
| | | 2021 | 2020 |
| | Grants deferred from previous year | € | € |
| | | 34,158 | 75,442 |
| | Grants received or receivable in the year | 303,668 | 363,395 |
| | Grants Released to Income & Expenditure | (299,609) | (404,679) |
| | Grants deferred to the following year | 38,217 | 34,158 |
| | | | |
| 13. | Total analysis of Expenditure | | |
| | Expenditure by Program | 2021 | 2020 |
| | | € | € |
| | | | |
| | Saolta | 240,547 | 281,526 |
| | STIRE | 17,187 | 76,553 |
| | Erasmus | 2,271 | 18,170 |
| | SDG - All activities | 96,649 | 56,946 |
| | | 356,654 | 433,195 |
| | Analysis of Expense category | 2021 | 2020 |
| | | € | € |
| | Staff Costs | 252.767 | 204 204 |
| | | 252,767 | 261,001 |
| | Training and facilitation expenditure | 3,255 | 1,903 |
| | Program: Consultancy Fees | 10,672 | 60,157 |
| | Program: Room rental & Catering | 2,874 | 4,716 |
| | Program: Tools & Equipment | 3,725 | 23,360 |
| | Office Rent | 11,058 | 11,316 |
| | Insurance | 2,313 | 2,060 |
| | Computer Bureau Costs | 886 | 0 |
| | Light & Heat | 743 | 802 |
| | Repairs & Maint | 109 | 0 |
| | Web Maint, Design & Social media | 19,150 | 19,449 |
| | Print, Post & Stationery | 8,468 | 7,385 |
| | Advertising | 9,852 | 11,440 |
| | Telephone | 1,337 | 1,837 |

| Fundraising Expenses (Consultancy - strategy) | 1,830 | 0 |
|---|--------|--------|
| Depreciation | 948 | 436 |
| Memberships | 1,035 | 953 |
| General Expenses | 3,233 | 4,066 |
| Bank Fees | 23 | 67 |
| Audit Fees | 3,218 | 3,198 |
| Accountancy & Bookkeeping Fee | 1,560 | 1,556 |
| Consultancy Fees (SORP) | 1,800 | 2,500 |
| Legal & Professional | 2,299 | 4,099 |
| Travel & accommodation | 11,637 | 10,894 |