

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 2024

Development Perspectives CLG
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Directors and other information

Directors	Maeve McArdle (Resigned 14/5/2024) Jennifer Murphy Cathal Kearney Emmet Sheerin Michael Kenny Stephanie Kirwan Aideen O'Dachartaigh Emma McEvoy
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Secretary	Stephanie Kirwan
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Company Registration Number	466659
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Charity Registration Number	20071424
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Charity Revenue Number	18555
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Registered Office	The Mall, North Quay, Drogheda, Co. Louth
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Business Address	The Mall, North Quay, Drogheda, Co. Louth
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Bankers	Permanent TSB, Scotch Hall, Drogheda, Co. Louth
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Auditors	McEvoy Craig Accountants The Haymarket , Dyer Street Drogheda, Co. Louth
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Development Perspectives CLG
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Directors report

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 December 2024

The directors present the annual report and audited financial statements of Development Perspectives for the year ended 31 December 2024. 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 2023. This report incorporates statutory requirements as outlined in the Companies Act 2014 and that contained in the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Republic of Ireland (FRS102) (effective 1 January 2015). The Charity SORP (FRS 102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities. Although not obliged to comply with the Charity SORP (FRS 102) the company has implemented its recommendations where relevant in these accounts.

Principal Activities

Development Perspectives (DP) Ltd is a Development Non-Governmental Organisation (NGO) whose focus is on Development Education / Global Citizenship Education both in Ireland and with partners in the EU and Global South. The mission of the organisation is "to tackle the root causes of 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. The organisational strategy for 2024 – 2028 is available here -

<https://developmentperspectives.ie/wp-content/uploads/2024/08/DP-Strategy-2024-2028.pdf>

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 the root causes of poverty, inequality and climate change through transformative education and active global citizenship.

Purpose

To explore perspectives, narratives and stories about development. We catalyse informed, impactful action.

Values

The values of an organisation are critically important to continually evoke and reflect upon. It is the intention of Development Perspectives to illustrate these values through our work and practice. These values (see below) are articulated in our strategy for 2024 – 2028

- Honesty – expose root causes
- Justice – equality for all
- Courage – bravery in action
- Connection - reciprocal care for people and the planet

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 of humanity and its connection with the environment.

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What We Do

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

Strategic Plan 2024 – 2028

Our strategic plan is divided into transformational goals (changes that we wish to see in the world around us), enabling goals (Internal goals within Development Perspectives), enabling environment (How we intend to work).

Transformational Goals

- 1 Build just, equitable and inclusive communities
- 2 Implement and embed global citizenship education.
- 3 Achieve sustainable development

Enabling Goals

- 1 Ongoing learning and reflection
- 2 Build organisational capacity

Enabling Environment

- 1 Work in partnership and collaboration

Achievements during 2024 – Programmes and Projects

Saolta

Saolta is a Global Citizenship Education (GCE) strategic partnership for the adult and community education (ACE) sector, which is currently in year 2 of a 3 year programme (24-26). Development Perspectives is the lead partner and works with other consortia partners (AONTAS, Irish Rural Link (IRL), the Adult and Community Education Department Maynooth University (ACED), Concern Worldwide and Cork Education and Training Board) to ensure the goal of the programme is achieved. Saolta's strategic goal is **"Increased accessibility, Quality and Effectiveness of Global Citizenship Education within the Adult and Community Education Sector."**

The reach and impact of Saolta is continually growing as evidenced by the figures below. Saolta directly engaged with an estimated **76 ACE organisations and institutions** throughout 2024 including ETBs, state agencies and institutions, and local and national government bodies. **722 ACE practitioners were directly engaged** with the goal of embedding GCE through a whole-of-institution approach. Saolta registered a **67% increase in awareness and knowledge of GCE and the SDGs** amongst participants. One new level 4 module was developed and Level 9 GCE and a level 4 climate justice programmes were promoted. Preparation was carried out, and Collaboration Guidelines were drafted for a novel Advanced GCE educational exchange programme for 28 FET/ACE practitioners between Development Education Network – Liberia and Saolta, for 2025. **There was a 133% registered increase in Saolta's Training of Trainer Programme** and a **34.4% increase in Saolta's end of year showcase attendance: Making spACE for GCE. An estimated 31,592 resources have been distributed** throughout 2024. **There were 6,031 website hits** throughout the year although social media targets proved difficult to reach. All in all, Saolta **achieved or exceeded 93% of projected outcome and indicator targets** and came close to, and is addressing the remaining 7%. Saolta's reputation and impact evidently continues to grow at pace into 2025.

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The SDG Advocate Training

Development Perspectives received 39 applications in March 2024 for the SDG Advocate Training. After an online information session, **23 places were offered on April 15th. 21 Adult and Community Education Practitioners and Community leaders from 15 counties** across Ireland started the 7month GCE journey. The group was made up of diverse individuals whose geographical backgrounds, culture and experience contributed enormously to the collective shared learning. **90% of participants** completed the training and **79% went on as multipliers to design and implement SDG informed Action Projects** in their educational or community practice. The SDG Advocate “**Stories of Action**” document, available on Development Perspectives website:

<https://developmentperspectives.ie/what-we-do/projects/advocate/>

outlines 15 multiplier Action Projects. The 2024 SDG Advocates organised in-person GCE workshops reaching a total of **429 participants** whilst a further 424 joined online organised events. The SDG Advocate video was presented at the **Saolta Showcase Event** on November 5th, Richmond Barracks to **120 people**.

Social Inclusion and Migration

In 2024, DP maintained a very active presence in the areas of social inclusion and migration at both a local level and further afield. DP received support from the Department of Children, Equality, Disability, Integration and Youth through the International Protection and Integration Fund (IPIF 2023) to implement our Freedom Football project. Freedom Football was a 10-week project hosted in both Dundalk and Drogheda designed to encourage newly arrived and second generation young, male migrants to explore skills such as leadership, teamwork and communication through the medium of football. Across both editions, we engaged with approximately 40 participants, many of whom attended the entire 10-week course. Upon completion of the course in September, participants were provided with a newly designed kit as a token of their participation.

In the second half of 2024, we received further funding from the Department of Children, Equality, Disability, Integration and Youth through the Communities Integration Fund 2024. This allowed us the opportunity to continue to combine our inclusion work with our focus on Good Health and Wellbeing. We implemented a small-scale project known as 'Momentum'. This project involved bringing members of local communities together with new arrivals to the community (e.g. asylum seekers, migrants etc.) through events that centred around outdoor adventure. We hosted two events as part of this project. In September 2024, with the support of our friends at Boyne Valley Activities in Trim, we hosted a half-day kayak excursion down the Boyne River from Trim to Bective. Additionally, we hosted a half-day hike in the Cooley mountains where we connected the outdoor activities to the local history, passing along the famine village on our way.

Erasmus+

In 2024, DP continued to increase its capacity in the area of EU partnership work and collaboration. Through the support of Erasmus+ funding, we were able to host the third edition of our very popular 'Spinning a Yarn' Training Course. Hosted in the beautiful Bru Moytura, this training course involved the development of storytelling and GCE competences among 21 youth workers based in Ireland, Germany, Italy, Sweden, Czech Republic, Portugal and Romania.

Additionally, we also received funding from Leargas, the National Agency responsible for Erasmus+ funding in Ireland, to increase our own staff capacity in the area of adult education. We hosted experienced facilitator Carmine Rodi Falanga over three days in February 2024. The first two days involved a 'Train the Trainers' course exploring some basic training and facilitation skills. On the final day, he facilitated a half-day workshop of 'Tackling Misinformation in Education'. In total, approximately 15 participants attended these sessions, many of whom included DP staff.

Through the same funding, we also sent our EU and Special Projects Coordinator on a two-day job shadowing activity to our partners, Eine Welt Netz in Germany. This very productive two days involved reciprocal learning and sharing about each other's work in the area of GCE. Furthermore, space and time were allotted to discussing future plans. Since this visit in October, there have been many follow-up engagements and concrete plans are being put in place to strengthen the working relationship between each organisation.

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We continued our work on some of our long-term partnership projects. Both United for Social Transformation (UxST) and Youth in Europe (YinEU) came to a close in 2024. The aim of UxST was to promote the active participation of young people in democratic life, through the development of skills and competences and the creation of participatory proposals for a more inclusive, active and sustainable Europe. Similarly, Youth in Europe (YinEU) is a two-year project, which involved partner organisations from Spain, Italy, Lithuania and Croatia. Its overall aim was raise awareness among youth leaders and young people on the importance of education on European citizenship, with special emphasis on the principles, values and functioning of the European Union, as a basis for democratic construction and active civic participation. At the end of both of our projects, a visit to the EU Parliament in Brussels was organised (March and Sept 2024, respectively). These visits involved visiting with MEPs and other key decision-makers. Young people and youth workers involved in the projects were provided with the opportunity to share details about each project and also how share how the EU Parliament can help address the needs identified by young people as a result of these projects.

Finally, we our continuing work on 'Integrate'. Integrate is a 2-year strategic partnership led by our friends in Meath Partnership and involving partners from 4 other countries: Austria (Auxillium), Cyprus (OTI Cyprus), Italy (Quality Culture) and Spain (European Learning Centre). The aim of the Integrate project is to support migrants from across the world to integrate into European communities, using Global Citizenship Education (GCE) approach to provide humanitarian support to community members to support them to thrive in their new countries. In the first year of the project, we developed an online curriculum for young people and youth workers exploring three modules related to the aim of the project: Global Citizenship Education, Sustainable Development Goals and Human Rights. We trialled elements of the curriculum over a three session pilot programme in July 2024. In late 2024, work began on the development of a toolkit for youth workers which will be available before the project ends in August 2025.

Horizon Europe – Marie Skłodowska - Curie Actions (MSCA)

Development Perspectives is part of two projects that has Horizon Europe support.

One project is called **"Presilient"** and is led by Dublin City University and involves 14 partners from 11 countries. Presilient is an Industrial Doctorate programme which has the following theme "Post-pandemic resilient communities: is the informal economy a reservoir for the next generation of digitalized and green businesses in the Global South?" Development Perspectives is hosting 4 PhD candidates with a geographical focus on Brazil, Columbia, Zambia and Vietnam. 3 of the 4 candidates have begun their 18 month placements already with a 4th due to start in May 2025. As part of Presilient, network meetings took place in Barcelona and Lisbon during 2024, with Development Perspectives co-hosting the Lisbon related events.

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

Schools programme

The SDG challenge schools project was successful in getting a 2-year project supported by Worldwide Global Schools for 2024 / 2025 and 2025 / 2026. The Waterwise explorers project came to an end in May 2024.

SDG challenge schools

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

In 2024, the SDG Challenge Schools, worked with 20 + schools, 40 teachers and 460 students. During this time, the project carried out 5 teacher trainings, 1 tutor training and 20 student workshops. 50 additional teachers availed of the Resource Drive "GCE Tools for Teachers. Teachers gained a clear understanding of GCE, how to use the SDGs as a framework, and how to embed GCE into their school ethos. The workshops demonstrated the impact of active learning and participatory methodologies, through practical and theoretical examples, and how to guide and support student-led action projects. Students received an introductory workshop on GCE and the SDGs, followed by a workshop based on the theme they were most interested in.

The project is set to continue in 2025 and 2026, with teacher trainings and student workshops on the horizon.

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Water Wise Explorers

Water Wise Explorers was an eight-month project, which was completed in May 2024. The project aimed to empower schools within the catchment area of the River Boyne and River Nanny to explore and engage with all things sustainable development, specifically focusing on the health of our rivers. It supported teachers in incorporating an ethos of Education for Sustainable Development (ESD) into their schools and to support their students in leading a project addressing an issue related to SDG 6 Clean Water and Sanitation. The project was funded by the Department of Education.

The project gave teachers and students involved the opportunity to develop a wide-range of invaluable ESD skills, from critical-thinking and citizen science to conservation techniques and kayaking, all with the intent of taking meaningful action towards achieving the Sustainable Development Goals (SDGs), with special emphasis on SDG 6 Clean Water and Sanitation. The project engaged with 160 +students, and over 20 teachers, to take action on the health of our rivers and support biodiversity. The project worked with Dundalk Institute of Technology's Centre for Freshwater and Environmental Studies to evaluate the impact of such projects on students' understanding and capacity and supported teachers to conduct citizen science, testing the quality of their local rivers.

Local Activity

The following themes were addressed locally in 2024 in partnership with relevant stakeholders.

- **Migration and Inclusion** – The facilitation of "Freedom Football" in Drogheda and Dundalk and the "Momentum" project in Louth and Meath were central to our efforts on this theme locally.
- **Clean Water** –This area of interest was explored extensively through the "Waterwise Explorers" project. The decision by An Bord Pleanála in early 25 to overturn the decision by Meath County Council to grant planning to Dawn Meats for a wastewater pipe to enter the Boyne was an important achievement for "Save the Boyne" and by extension, Development Perspectives more generally.
- The Boyne Vision was presented to the steering group of the Boyne River Trust on Friday the 2nd of February.
- **Crime and criminality** – This theme was addressed through working with the Drogheda Implementation Board on the Community Crime Impact Assessment.
- DP hosted a workshop on the **importance of values** for the Drogheda East Meath Alliance in our offices on the 8th of April.
- **Active Travel** – This theme was addressed through working with Drogheda Cycling and participating in the St Patrick's Day parade in Drogheda on the 17th of March.
- **Justice and Freedom** for the Palestinian people was addressed through working with "Drogheda Stands with Palestine" on a weekly basis as well as the showing of the documentary in the Droichead Arts Centre in July. Two Palestine focused evening courses were hosted and facilitated by Development Perspectives in March and April 2024.
- Drogheda Vacancy and Dereliction was established as a result of a public event, which Development Perspectives organized and hosted on the 25th of April in the Barbican Centre, Drogheda on the topic of **Housing and Dereliction**. Rory Hearne was the guest speaker. Meetings of this group were hosted by DP and a video was produced in late 2024 outlining the state of dereliction in Drogheda.
- Dundalk Institute of Technology – DP worked with the School of Health and Science, Informatics and Creative media and Business and Humanities to **embed Sustainable Development** into the programmatic review of all courses and modules available.
- Worked with the Drogheda Chamber of Commerce on their North East Business Excellence awards on the establishment of a "**Sustainable Development**" category.

In terms of numbers, our local activity engaged approximately 500 people, however, approx. 30-40% of this figure overlaps with the numbers outlined in the training, facilitation and consultancy section.

Regional Activity

Outside of the Saolta programme and the SDG advocate training, which has a national focus, Development Perspectives has engaged communities and people further afield than Louth, Meath and Dublin, which we regard as local areas. Regionally, DP has worked in Mayo, Sligo, Roscommon, Leitrim Kildare, Cork, Longford, Cavan, Monaghan, Derry, Down and Donegal. Some of the highlights of that work include

- Renewable Energy – DP chairs two of the EirGrid Community forums (Kildare Meath and North Connacht). Inputs on the UN Sustainable Development Goals are also provided to other forums as requested.
- Clean Water – DPs work on the Boyne Vision was catchment wide so our efforts went much further than local.
- Climate Action Short Course (CASC) – DP led an evaluation and strategy development process of this optional short course that is available in the Junior cycle of 20-25 post primary schools across Ireland.
- Embedding the Sustainable Development Goals into County Development Plans across Ireland.

Training, Facilitation and Consultancy

Development Perspectives regularly works with organisations in Ireland and with partners across the world on specific training courses. We utilise our skills and experience to bring in traded income to support our suite of programmes and projects. In 2024, DP facilitated sessions or courses with the following organisations.

- Eirgrid
- AONTAS
- Drogheda East Meath Alliance
- Drogheda Vacancy & Dereliction
- Drogheda stands with Palestine
- Drogheda Implementation Board
- Climate Action Short Course
- Green Foundation Ireland
- Epale
- Dundalk Institute of Technology
- Technological University Dublin
- Dublin City University
- UCDVO
- Meath Partnership
- Youghal Blue and Green Network
- Lourdes Youth and Community Service

Approx. 520 people were involved in the trainings / research / public consultation mentioned above. Of this number, over 50% were engaged on more than 1 occasion indicating repeated rather than once off engagement.

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

In late 2024, DP facilitated a 10-week **GCE and Leadership for Beginners** training on behalf of Lourdes Youth and Community Services (LYCS). The course involved two taster sessions on communication and team work followed by an 8-week programme exploring the aforementioned topics and, also, leadership, problem solving, critical thinking, community development and connecting local and global issues. The programme involved eight participants, all living the Dublin's North Inner City. Having piloted this programme successfully, DP and LYCS will continue to work together on improving this training course and, also, developing a more advanced 2nd edition in 2025.

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 2024, which focused on the importance of the Sustainable Development Goals in the EirGrid Community benefit strategy. This work has continued in 2025. Our training and consultancy work has got off to a positive start in 2025 with clients including Dundalk Institute of Technology (DKIT), Lourdes Youth and Community service (LYCS), Climate Action Short Course (CASC) and AONTAS.

Public Engagement

Engaging with the wider public is a crucial component of our mission, allowing us to raise awareness, spark dialogue, and foster greater understanding around global justice issues. To that end, we are committed to connecting with diverse audiences through both online and offline channels. Whether through social media campaigns, community events, or collaborative projects, we continuously strive to reach new individuals and communities.

Below, we share insights into the emerging trends and outcomes we are observing in our public engagement efforts. These findings highlight the evolving nature of our outreach and the growing impact of our work beyond traditional educational settings.

Legend:

Baseline - ▬ Increase - ↑ Decrease - ↓

Social Media Overview

Development Perspectives tracks public engagement across four main social media platforms: Facebook, Twitter/X, Instagram, and LinkedIn.

- 2021: 24,730 people engaged online
- 2022: 25,449 people engaged online – 3% increase ↑
- 2023: 25,917 people engaged online – 3% increase ↑
- 2024: 27,638 people engaged online – 6.6% increase ↑

Facebook

- 2021
8,716 followers (Jan 2022)
SDG Challenge group: 1,256 members – 2.23% increase ↑
- 2022
8,846 followers (Dec) – 1.5% increase ↑
SDG Challenge group: 1,262 members – 0.5% increase ↑
- 2023
8,982 followers (Dec) – 1.5% increase ↑
SDG Challenge group: 1,245 members – 0.8% decrease ↓
Saolta's Facebook page launched in Nov 2023: 21 followers (Dec)
- 2024
9,353 followers (Dec) – 4.1% increase ↑
SDG Challenge group: 1,234 members – 1.3% decrease ↓
Saolta's Facebook: 567 followers – 2,600% increase ↑

Instagram

- 2021: 3,779 followers
- 2022: 3,788 followers – 0.3% increase ↑
- 2023: 3,815 followers – 0.7% increase ↑
Saolta's Instagram (launched Nov 2023): 48 followers (Dec)
- 2024: 3,806 followers – 0.2% decrease ↓
Saolta's Instagram: 139 followers – 189.5% increase ↑

Twitter / X

- 2021
5,597 followers
SDG Challenge: 5,072 followers
- 2022
6,032 followers – 7.8% increase ↑
SDG Challenge: 5,117 followers – 0.9% increase ↑
- 2023
6,241 followers – 3.5% increase ↑
SDG Challenge: 5,062 followers – 1% decrease ↓
Saolta's Twitter (launched Nov 2023): 83 followers (Dec)
- 2024
6,095 followers – 2% decrease ↓
SDG Challenge: 4,794 followers – 5% decrease ↓
Saolta's Twitter: 211 followers – 154% increase ↑

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LinkedIn

- **2022:** 404 followers – 30% increase from 2021 ↑
- **2023:** 524 followers – 30% increase from 2022 ↑
- **2024:** 629 followers – 20% increase from 2023 ↑

Newsletters

- **2021:** Two newsletters with 4,452 subscribers
- **2022:** 5,040 subscribers – 13% increase ↑
- **2023:** 5,040 subscribers – maintained ↑
- **2024:** 6,373 subscribers – 26.5% increase ↑

Blog

- **2021:** 28 articles
- **2022:** 6 articles – 78% decrease ↓
- **2023:** 4 articles – 33% decrease ↓
- **2024:** 1 article – 75% decrease ↓ (13,428 page views) ↑

Press Releases

- **2021:** Avg. 6/month; resulted in 7 radio interviews and features in national & local media
- **2022:** 10 press releases; 10 radio interviews
- **2023:** 9 press releases; 7 radio interviews and 7 newspaper features
- **2024:** 9 individual press releases; 8 radio interviews and 7 newspaper features

Resources and Research

- **2021:** 8,500 people
- **2022:** 9,002 people – 6% increase ↑
- **2023:** 21,305 people – 137% increase ↑
- **2024:** We had 8,981 mostly organic views this year, unlike previous years when view counts were boosted by promoted posts. Most research pieces have been moved to the Saolta website, as they were commissioned by Saolta. Additionally, both the Saolta and DP websites are now hosted on WordPress, which has changed how we collect data and contributes to the difference in figures.

Eventbrite

- **2022**
DP: 198 followers
Saolta: 44 followers (newly launched)
- **2023**
DP: 217 followers
Saolta: 76 followers
- **2024**
DP: 252 followers
Saolta: 132 followers – continued growth ↑

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Strengths:

- **Consistent Growth in Social Media Engagement:** Despite some fluctuations, overall engagement has steadily increased across platforms, especially on Facebook and Twitter/X.
- **Resource & Research Access:** The 2024 figures, achieved without the support of paid promotion, reflect both the strong reputation for quality that our resources have earned and the growing demand for the content we provide.
- **Newsletter Subscriptions:** A steady upward trend shows that email remains a valuable and trusted channel.

Key Focus Areas for the Future:

- **Blog Activity:** There's a sharp decline in blog output from 28 articles in 2021 to just 1 in 2024, despite decent page views. We will work to increase blog inputs and showcasing a variety of voices from GCE.
- **Twitter/X Decline in 2024:** A 2% drop in DP followers and 5% drop in SDG challenge followers. *"In 2024, X (formerly Twitter) experienced a decline in its user base, with some reports indicating a 5% decrease in monthly active users compared to 2023. Specific studies also showed a decline in daily active users, including a 30% drop in usage overall."*
- **Press Releases & Media Visibility:** With the precarious position of X and growing mistrust in social media, traditional media must remain an essential pillar of public engagement.

Progress on our Strategic Goals

2024 was the first year of our new strategy for 24-28 and there is no doubt that the strategy got off to a good start.

Transformational Goals

Goal 1. Build just, equitable and inclusive communities

Six outcomes / results are outlined as part of this goal. Positive contributions have been made to all outcomes / results.

The SDG advocate training contributed to outcome / result one and five. The creation of the Saolta "Diversity, equality and inclusion" community of practice contributed to outcome / result two as did the successful "Theatre of the Oppressed" festival that was held in early 2025. The Erasmus + training, "Spinning a yarn" which was hosted and facilitated by DP in 2024 was a significant contribution to outcome / result three. The SDG resources, "Stories of Action" and the Communications resource created by Saolta all contributed to outcome / result four. The videos created throughout the year also added to the achievement of this result.

The support for "Drogheda stands with Palestine" and "Drogheda Vacancy and Dereliction" as well as the Saolta Communities of practice are important activities for transformational goal 1. The successful completion of the Freedom Football and Momentum projects, the ongoing Integrate project and the Erasmus + training "Spinning a yarn" are also important contributions to this goal.

Goal 2. Implement and embed Global Citizenship Education.

This goal has six component outcomes / results. The ongoing implementation of the Saolta work plan ensures that outcome one - four were positively contributed to. The implementation of the SDG advocate training made an important contribution to the achievement of outcome three as did co designing and co facilitating the "Leadership in GCE" training for LYCS.

Outcome two was fully achieved in 2024 with the Development Perspectives team playing an active role in IDEA and its working groups (Quality and Impact / Adult and Community) and the Dóchas board as well as the Dóchas Development Education Working group. The CEO of Development Perspectives, Bobby McCormack was appointed the chairperson of IDEA in Sept 2024 and the Saolta Programme Manager, Nick Doran is the co-convenor of the Adult and Community Education working group in IDEA. DP is also active in the Strategic partnerships forum within IDEA.

Our Erasmus + training, "Spinning a Yarn" also contributed positively to Outcome two and three.

In terms of Outcome five, relationships and partnerships have been built on through various programmes however progress on this result has been relatively slower than other related results within this goal.

DP began to be more strategic in its advocacy work in 2024 much more. DP participated in advocacy capacity building in 2024 and has met with TDs in Leinster House recently.

Goal 3. Achieve Sustainable Development.

There are seven outcomes / results outlined as part of this goal.

The work of Saolta in relation to embedding the Sustainable Development Goals into the work of Public Participation Networks contributed positively to outcome / result one, two and seven. The SDG advocate training also contributed positively to these outcome areas. Working with ¾ schools within Dundalk Institute of Technology to embed Sustainable Development was also an important contribution to outcome one. The completion of Waterwise explorers saw DP achieve outcome three while our work with the Climate Action Short course (CASC) saw us achieve outcome/result four. In relation to outcome 4, 2024 also saw DP submit an application to Community Foundation Ireland for a Climate action project called the Boyne Ripple, which was successful. DP also provided the key note speaker at the "BEST" (Meath Partnership) conference in Trim on the 11th of December.

In relation to outcome / result five, our continued focus on clean water, renewable energy, the climate crisis, conflict and dereliction saw DP apply GCE in order to maximise public engagement and participation in these important areas.

DP has continued to support Dóchas and IDEA efforts to see Ireland maintain its commitments to International Development and to increase its support for Global Citizenship Education.

Enabling Goals

Goal 1. Learning and Reflection.

There are six outcome/ result areas within this enabling goal.

Our activity within Horizon Europe through Presilient and Prelab have made important contributions to the achievement of outcome one, two and four. Having 4 PhD students within the team is a significant addition to the existing capacity.

The adult accreditation support from Erasmus + has also made more CPD opportunities available to the team. The establishment of three Communities of Practice through Saolta has added to efforts on outcome three.

In relation to outcome 5, feedback received from IDEA regarding the 2024 code submission stated that *"Throughout the submission, it is clear that DP's engagement with the Code aligns with the overall values and ethos of the Code. Evidence is insightful and rich in detail, enabling it to be shared effectively for learning across the Code community, as well as being a valuable tool for DP's own reflective practice"*.

Lastly, in relation to impact measurement, the focus of two of the PhD students on Presilient will support efforts in this arena. Late 2025 / early 2026 will see very interesting work made available to the public as a result of those efforts. Organisationally, we have contributed to impact measurement discussions within IDEA and its working groups and will continue to do so throughout 2025.

Goal 2. Organisational Capacity.

The fundraising strategy that was developed by 2into3 is partially rolled out with the regular giving campaign on track for instigation in mid-2025. 2024 saw DP bring in its highest level of income (6% increase on 2023), highest level of unrestricted income (4 % increase on 2023) and achieve its highest level of unrestricted reserves. 2025 will see DP increase its income by a further 20-25% and its unrestricted income by 10-15%. Unrestricted reserves will 10% +.

A midterm review of the Saolta programme and an evaluation of the SDG advocate training will take place in 2025. These will both feed into a strategy review in 2026 as well as a governance review in 2025.

HR capacity in 2024 remained stable while in 2025, the number of staff will be 17 from May 25 until at least the end of 26.

Enabling Environment

Goal 1. Partnership and Collaboration

There are 6 outcome / result areas outlined in this area. All of them have been positively contributed to.

In relation to outcome one, DP is leading the Saolta consortia and will do until the end of 2026. The midterm review of Saolta (2025) and the performance of Saolta in 2026 will help inform what happens beyond 2026.

In relation to outcomes two and three, DP contributes actively to Dóchas, IDEA and Coalition 2030. DP also works closely with AONTAS, Irish Rural Link, Concern Worldwide, Trocaire, EirGrid, Dept. of Adult and Community Education in Maynooth University, TU Dublin, DCU, Dundalk Institute of Technology, PPNs and ETBs (Especially Cork ETB) from across the country and well as many NGOs as part of different projects and programmes.

Renewing our activity in the Erasmus + area has also increased the number of partners we work with internationally, while Horizon Europe projects (Presilient / PRELAB) have also presented a positive opportunity to grow our connections and network internationally.

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

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

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).

The following feedback was received from IDEA in Nov 2023, *“Development Perspectives’ alignment with the ethos and values of Development Education is evidenced throughout the workbook through a commitment to a learner-centred approach, critical and reflective practice amongst staff and learners, and by using and meaningfully applying frameworks to the different contexts. The range of approaches referenced throughout the workbook demonstrates the engagement of a wide range of learners and a diversity of ways into activating Development Education (e.g. gaming, outdoor learning, storytelling, etc.), showcasing emergence of and curiosity for different experiential learning approaches and responsiveness to learner needs and interests”.*

Feedback received from IDEA regarding the 2024 code submission stated that *“Throughout the submission, it is clear that DP’s engagement with the Code aligns with the overall values and ethos of the Code. Evidence is insightful and rich in detail, enabling it to be shared effectively for learning across the Code community, as well as being a valuable tool for DP’s own reflective practice”.*

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

Comhlámh’s Code of Good Practice is a respected set of standards for Irish Volunteer Sending Agencies facilitating international placements. The Code is based on a vision of volunteers working in solidarity for a just, equitable and sustainable world. It promotes responsible and responsive volunteering to ensure a positive impact for the overseas project and community, the volunteer and the sending agency. The Code promotes development education / global citizenship education, which enables people to more deeply understand the world around them and to address the root causes of inequality and poverty.

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

Financial results for the year

The full year financial results as set out on page 18 are considered satisfactory by the Board. There was a surplus of €17,778 for the year 2024 compared to €15,923 in 2023. Income of €395,752 was received before the specified terms imposed by the funding organisation were satisfied and it is deferred and shown as a liability in the Balance Sheet. The level of activity was up on the previous year which is reflected by total expenditure of €582,153 an increase of €32,083 on 2023. The financial accounts are presented at the end of this report.

Future Developments

Development Perspectives has a new strategy in place for 2024 – 2028 and this report contains progress made on year 1 of that strategy.

The launch of a regular giving scheme will take place in Summer 25, which will be built on throughout the remainder of the year. This allied to the increase in our training and facilitation offerings will see the organisation grow its unrestricted revenue. This will decrease donor reliance and increase levels of independence.

Saolta also has a 3-year agreement with Irish Aid in place for 2024 – 2026. The financial scale of the programme increased in 2025 and this trajectory is planned to continue for 2026.

The SDG advocate training, Horizon Europe, Erasmus +, Social inclusion and Migration work, our schools projects and capacity building efforts all add significantly to our suite of organisational work. The short term (up to the end of 2025) is positive and indicators for the medium term (2026 – 2027) are also good.

Other plans

- 2025 - 2027 will see Development Perspectives complete two Horizon Europe projects.
- Saolta is mid-way through its 3 year programme with Irish Aid. A midterm review is due to take place later in 2025.
- DP has applied to the Creative Climate fund for a 3-year project called Boann and has also submitted an expression of interest to Pobal for their “Community services programme”.
- Support is in place for the continuation of the SDG challenge schools project until May 2026.
- Development Perspectives has a 3-year agreement with Irish Aid for the SDG advocate training for April 2024 – March 2027. A mid-way evaluation is due to take place later this year.

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

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

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

The Board meets regularly as required and met 4 times in 2024.

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 2024 and submitted it to the Regulator

Conflict of Interest

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

Board Committees

Finance and Audit

The Finance and audit committee review the financial results of the organisation and the internal controls. They ensure that the company has relevant financial policies in place and they review the Financial Policy and Procedures manual and Reserves policy. They monitor and review the organisational Risk register and report its status to the Board at each board meeting. They also liaise with the Auditors. In 2024, the Finance and Audit Committee met on the 10th of April and the 2nd of October. The members of the sub-committee are Michael Kenny, Cathal Kearney, Emma McEvoy and Elaine Cronin (External member and former chairperson / board member)

Governance and Risk

The Governance and Risk committee review Governance compliance in the company. They work on improving the controls of the organisation and help identify risks affecting the organisation and its going concern. In 2024, the Governance and Risk Committee met on the 9th of April and the 15th of October 2024. The members of the sub-committee are Michael Kenny, Stephanie Kirwan, Emma McEvoy and Maeve McArdle (External member and former chairperson and board member)

Development Perspectives CLG
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Attendance at Board Meetings

Name		28-Feb	14-May	20-Aug	12-Nov
<i>Maeve McArdle</i>	<i>(1/1)</i>	Yes			
<i>Jen Murphy</i>	<i>(1/4)</i>	No	No	Yes	No
<i>Emmet Sheerin</i>	<i>(4/4)</i>	Yes	Yes	Yes	Yes
<i>Stephanie Kirwan</i>	<i>(3/4)</i>	Yes	Yes	Yes	No
<i>Michael Kenny</i>	<i>(3/4)</i>	No	Yes	Yes	Yes
<i>Cathal Kearney</i>	<i>(2/4)</i>	No	No	Yes	Yes
<i>Emma McEvoy</i>	<i>(2/4)</i>	Yes	No	Yes	No
<i>Aideen O Dochartaigh</i>	<i>(3/4)</i>	No	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 Company's accounting records. There is a financial policy and procedures manual in place which clarifies 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 fully compliant with latest Health and Safety regulations.

Risks and uncertainties

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

- Financial security
- Reputational risk

Human Resources

Development Perspectives employs a staff team to meet the requirements of the organisation. In 2024 the employee headcount was 11. DP engages Adare Human resources to ensure that they are fully compliant with current Employment law. There is a Staff handbook which covers all HR policies and procedure available to staff. The pay scale that is in place will be reviewed in 2025.

	€
CEO	52,000 – 58,000
Direction Functions – Head of Programme / Head of Finance / Head of Public Engagement	42,000 – 48,000
Project staff	35,000 – 41,000

Management and Staff

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

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

Environment

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

Dividends and retention

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

Reserve policy

The company has a Reserve policy which has set a target to bring the level of Unrestricted reserves to 3 months running costs in order to secure financial stability. The end of year reserves for 2024 was €26,112.

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

The short term (up until the end of 2025) is positive while the medium to longer term is also positive because of the implementation of the fundraising strategy, the Saolta programme, Horizon Europe projects and our growing reputation. This will be subject to continued ongoing review as events unfold.

The Charity meets its day to day working capital requirements through committed State Grants and donors, in respect of which it has received reassurance that they will continue at current levels through 2025. The director's note that Irish Aid has outlined its commitment to support the work of the organisation. Saolta is in the middle of a 3 year programme agreed with Irish Aid for 2024 – 2026. Year two funding of €326K for 2025 was received already. The SDG advocate training is also at the beginning of year 2 of a 3-year project (April 24 – March 27 - funded by Irish Aid) while the SDG challenge schools project is nearing the end of year 1 (24-25) of a 2-year agreement with Worldwide Global Schools. DP has also received reassurance from the other funders that they will continue at current levels through 2025.

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

Accounting records

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

Relevant audit information

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


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

Auditors

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

Signed:


Director


Director

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

Directors responsibilities statement

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

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

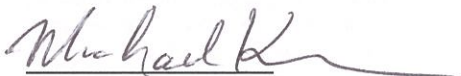
Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Charity and of its profit or loss for that year.


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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

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

This report was approved by the board of directors on and signed on behalf of the board by:


Director


Director

Development Perspectives CLG
Independent auditor's report to the members

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Development Perspectives CLG (the 'company') for the financial year ended 31/12/24 which comprise the statement of financial activity, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31/12/2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Development Perspectives ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

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

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

Development Perspectives CLG
Independent auditor's report to the members

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Development Perspectives CLG
Independent auditor's report to the members

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

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

Gail McEvoy

For and on behalf of
Mc Evoy Craig Accountants
Statutory Audit Firm
The Haymarket, Dyer Street,
Drogheda Co. Louth

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

Statement of Financial Activities (SOFA)
for the year ended 31 December 2024

Continuing Operations

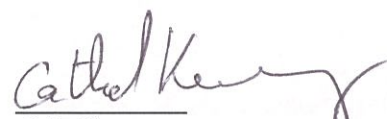
		Unrestricted	Restricted	Restricted		
		Funds	Operational	Capital		
		2024	Funds	Funds	2024	2023
	Note	€	2024	2024	€	€
Total Income	5	63,273	536,658	-	599,931	565,993
Total Expenditure	6	- 46,166	- 534,018	- 1,969	- 582,153	- 550,070
Net Income before Interest		17,107	2,640	- 1,969	17,778	15,923
Interest payable and similar charges						
Net Income / (Expenditure)		17,107	2,640	- 1,969	17,778	15,923
Transfer between funds		2,640	- 2,640		-	-
Net movement in funds		19,747	-	- 1,969	17,778	15,923
Reconciliation of funds:						
Total funds brought forward		26,112	-	11,815	37,927	22,004
Total Funds carried forward		45,859	-	9,846	55,705	37,927

All the activities of the company are from continuing operations.

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

On behalf of the board


Stephanie Kirwan
Director


Cathal Kearney
Director


Development Perspectives CLG
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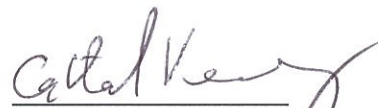
Balance Sheet
for the year ended 31 December 2024

	Note	2024 €	2023 €
Fixed assets;			
Tangible assets	8	16,143	19,616
Current assets:			
Debtors and prepayments	9	39,477	8,860
Cash at bank - restricted	10	395,752	441,613
Cash at bank - unrestricted	10	33,396	42,151
Total current assets		468,625	492,624
Creditors: amounts falling due within one year	11	- 33,311	- 32,486
Deferred income	11	- 395,752	- 441,827
Net current assets		39,562	18,311
Total assets less current liabilities		55,705	37,927
Creditors: amounts falling due after more than one year		-	-
Net assets		55,705	37,927
Capital and reserves			
Unrestricted reserve		45,859	26,112
Restricted Capital reserve		9,846	11,815
Total funds		55,705	37,927

These financial statements were approved by the board of directors on
by:

and signed on behalf of the board


Stephanie Kirwan
Director


Cathal Kearney
Director

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

Statement of cash flows
for the year ended 31 December 2024

	2024	2023
	€	€
Cash flows from operating activities		
Net income for the year as per the statement of financial activities	17,778	15,923
<i>Adjustments for:</i>		
Depreciation of tangible assets	3,473	3,523
Interest payable and similar expenses		
Accrued expenses/(income)	-	-
<i>Changes in:</i>		
Trade and other debtors	- 30,617	- 365
Trade and other creditors	- 45,250	379,284
Cash generated from operations	- 54,616	398,365
Interest paid		
Net cash used in operating activities	<u>- 54,616</u>	<u>398,365</u>
Cash flows from investing activities		
Purchase of tangible assets	-	2,384
Net cash from investing activities	<u>-</u>	<u>2,384</u>
Net increase/(decrease) in cash and cash equivalents	- 54,616	395,981
Cash and cash equivalents at beginning of financial year	483,764	87,783
Cash and cash equivalents at end of financial year	<u>429,148</u>	<u>483,764</u>

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

Notes to the financial statements
Financial year ended 31 December 2024

1. General information

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

2. Statement of Compliance

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

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

3. Accounting policies and measurement bases

Basis of preparation

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

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

Going concern

The Charity meets its day to day working capital requirements through State Grants, Private donors, and Self-Generated income. As with all charities, Development Perspective is limited in its ability to generate its own income and is dependent on grants and donations from government and the private sector. The directors have a reasonable expectation that the Charity will secure sufficient funding to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. As at 31 December 2024, the charity has unrestricted cash balances of €33,396 and restricted cash balances of €395,752. The directors are satisfied that the current cash reserves are sufficient to continue operating at the forecasted cost level through to Q4, 2025. The Charity will continue to apply for funding and will reduce the costs as deemed necessary.

Income recognition

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Income that has not yet met the requirement but has been received is recognised as deferred income until the criteria is met.

Notes to the financial statements
Financial year ended 31 December 2024

Taxation

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

Tangible assets

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

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

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

Depreciation

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

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

Impairment

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

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

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Notes to the financial statements
Financial year ended 31 December 2024

Financial instruments

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

Reserves

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

4. Limited by guarantee

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

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Notes to the financial statements
Financial year ended 31 December 2024

5. Income

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

	2024 €	2023 €
Unrestricted income		
Donations	1,108	1,426
Eirgrid	21,578	30,161
Self-generated income	40,587	29,093
Total unrestricted income	63,273	60,680
Restricted income		
Operational State Grants		
State grants - Irish Aid - Saolta	311,753	302,247
State grants - Irish Aid - SDG	51,560	-
State grants - Reachfund	1,343	12,584
State Grants - IPIF	34	27,906
DECC	1,523	8,877
ESD Grant	16,390	8,281
Erasmus Spinning the Yarn	21,227	-
Erasmus - United Social Transformation UxST	7,684	17,126
Erasmus - Youth in EU YinEU	18,689	20,648
Erasmus - G4TG	1,385	20,638
Erasmus - Adult Accreditation	12,706	28
WWGS	17,068	20,357
Other Grants		
Concern	16,000	14,000
Trocaire	4,500	4,500
Momentum	4,087	-
Louth Sport LSP	1,000	-
Freedom Football	18,680	-
Integrate	20,156	4,501
Boyne Vision	1,554	28,446
Presilient	8,514	979
CIAF	805	14,195
	536,658	505,313
Total Restricted	536,658	505,313
Total Income	599,931	565,993

Development Perspectives CLG
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Notes to the financial statements
Financial year ended 31 December 2024

6. Expenditure	2024	2023
	€	€
Expenditure on charitable activities (Note A)	582,153	550,070
Expenditure on raising funds	-	-
	<hr/>	<hr/>
Total expenditure	582,153	550,070
	<hr/>	<hr/>
Note A	2024	2023
	€	€
Staff costs - total	394,937	374,644
Project costs	134,841	124,382
Support	41,864	39,154
Governance	10,511	11,890
	<hr/>	<hr/>
	582,153	550,070
	<hr/>	<hr/>
Analysis of Expense Category	2024	2023
	€	€
Salaries Incl ER's contribution	394,937	374,644
Program: Training and facilitation expenditure	5,067	4,610
Program: Consultancy Fees	37,059	39,190
Program: Room Rental & Catering	44,121	27,419
Program: Tools & Equipment	3,483	2,000
Program: Travelling and Subsistence	20,161	17,401
Program: Video / Photography	3,279	5,225
Program: Web maintenance, design & social media	9,184	16,636
Program: Printing, postage and stationery	9,973	9,179
Program: Bank charges	32	32
Program: Other Materials / Tools	2,482	2,693
Rent & Rates	20,400	20,400
Insurance	2,316	2,310
Light and heat	1,632	2,159
Training & Facilitation	2,300	435
Travel & Subsistence	2,944	2,954
Printing, Postage & Stationary	1,606	2,220
Advertising & Marketing	977	2,443
Telephone	1,544	760
Legal and professional	2,299	2,299
Consultancy fees	-	4,286
Accountancy fees	5,014	2,107
Auditors remuneration	3,198	3,198
Bank charges	20	23
Staff Welfare	1,500	-
General expenses	970	849
Memberships	2,182	1,075
Depreciation of tangible assets	3,473	3,523
Fundraising expenses (consultancy-strategy)	-	-
	<hr/>	<hr/>
	582,153	550,070
	<hr/>	<hr/>
Expenditure split restricted and unrestricted	2024	2023
	€	€
Expenditure on charitable activities – Unrestricted	46,166	48,408
Expenditure on charitable activities – Restricted	535,987	501,662
	<hr/>	<hr/>
	582,153	550,070
	<hr/>	<hr/>

Development Perspectives CLG
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Notes to the financial statements
Financial year ended 31 December 2024

7. Staff costs

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

	2024 Number	2023 Number
Administrative	11	11
	<u>11</u>	<u>11</u>

The aggregate payroll costs incurred during the financial year were:

	2024 €	2023 €
Wages and salaries	356,421	337,712
Social insurance costs	38,516	36,932
Other retirement benefit costs		
	<u>394,937</u>	<u>374,644</u>

	2024 €	2023 €
Number of employees whose total employee benefits (excluding employer pension costs) for the period fall within each band of €10,000 from €40,000 upwards.		
Band €40,000 - €50,000	1	-
Band €50,000 - €60,000	1	1
Band €60,000 - €70,000	-	-
	<u>2</u>	<u>1</u>

Total salary paid to the Chief Executive Officer for his services to the Charity for the year were €58,000 (2023: €58,000). There were no additional benefits paid during the year.

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

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

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Notes to the financial statements
Financial year ended 31 December 2024

8.	Tangible assets	Fixtures Fittings & Equipment	Total
	Cost		
	At 1 January 2024	29,614	29,614
	Additions	-	-
	At 31 December 2024	29,614	29,614
	Depreciation		
	At 1 January 2024	9,998	9,998
	Charge for the financial year	3,473	3,473
	At 31 December 2024	13,471	13,471
	Carrying amount		
	At 31 December 2024	16,143	16,143
	At 31 December 2023	19,616	19,616

9.	Debtors	2024 €	2023 €
	Trade debtors		
	Other debtors	38,426	7,809
	Prepayments	1,051	1,051
		39,477	8,860

10.	Bank	2024 €	2023 €
	Cash at Bank restricted	395,752	441,613
	Cash at Bank unrestricted	33,396	42,151
	Total	429,148	483,764

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Notes to the financial statements
Financial year ended 31 December 2024

11. Creditors: amounts falling due within one year	2024	2023
	€	€
<i>Tax and social insurance</i>		
PAYE and social welfare	27,161	26,951
Accruals	6,150	5,535
	33,311	32,486
<i>Deferred income</i>		
Government grants		
WWGS grant	17,903	9,971
Erasmus - United Social Transformation UxST	-	2,631
Erasmus - Adult accreditation	8,580	11,192
Erasmus - Integrate	5,319	-
Erasmus - Spinning Yarn	1,647	-
SOLAS	-	-
Reachfund	-	1,343
Irish Aid	8,440	
SAOLTA	-	4,753
Integrate	-	10,487
Concern	-	1,000
ESD	-	16,390
Freedom football	-	18,680
Presilient	352,950	361,464
CIAF-CCIA-LMETB	-	805
Boyne Vision	-	1,554
Dept. Environment, Climate and Communications	-	1,523
Momentum	913	-
Dept. Children, Equality, Disability, Integration and Youth	-	34
	395,752	441,827
<i>Other income</i>	-	-
Total Deferred Income	395,752	441,827
Total Creditors	429,063	474,313

The deferred grant income is planned to be spent on the charity's purpose in 2025.

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

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

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

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

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

Approval of financial statements

The board of directors approved these financial statements for issue on

