

Registered number: 433654
Charity number: 17557

**CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY
GUARANTEE**

(A company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Directors	Mary Corcoran John Paul Byrne Madeleine Mulrennan Elizabeth Nixon Catriona Rodgers Anita Nolan Aisling O'Reilly Emer Woodfull Leon Diop (appointed 29 April 2022) Frank Fitzpatrick (appointed 29 July 2022) Paul Murphy (resigned 29 July 2022) Brendan Cremen (resigned 29 July 2022) Darren Bracken (resigned 9 February 2022)
Company registered number	433654
Charity registered number	17557
Registered office	St. Mark's House Cookstown Lane Fettercairn Tallaght Dublin 24
Company secretary	Philip Zambra (resigned 28 August 2022) Marian Quinn (appointed 28 August 2022)(resigned 28 April 2023) Boby Philips (appointed 28 April 2023)
Chief executive officer	Marian Quinn
Independent auditor	Woods and Partners Limited Chartered Accountants and Registered Auditor The Taney Buildings 3 Eglinton Terrace Dundrum Dublin 14
Bankers	AIB Tallaght Dublin 24 Bank of Ireland Priorsgate Main Road Tallaght Dublin 24

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
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FOR THE YEAR ENDED 31 DECEMBER 2022

Solicitors

Adrian Burke & Associates
51/52 Fitzwilliam Square
Dublin 2

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DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report together with the audited financial statements of the Charity for the year 1 January 2022 to 31 December 2022. The Annual report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The Charity is limited by guarantee and does not have a share capital.

Vision, Mission, Values and Objectives

CDI Vision:

Every child in Ireland is thriving, healthy, happy, and free from poverty.

CDI Mission:

We will improve outcomes for children by delivering quality, integrated, evidence-informed services and workforce development through partnership and innovation.

CDI Values:

We consciously work to foster and maintain positive relationships with all our stakeholders.

We work in partnership with people, taking a strengths-based, family- and child-centered approach focused on children's rights, responding to needs and driving change.

We use evidence, innovation, and prevention and early intervention approaches to underpin our work.

Tallaght is our home, and we prioritise the needs of this community. We are also committed to transparently sharing our learning to inform policy and practice nationally and internationally.

We are respectful, inclusive, collaborative, relationship-focused and believe in having fun while we work hard.

Objectives to 2024:

CDI will strengthen its position as an outstanding provider of the highest quality child and family services, including training and consultancy.

CDI's pioneering work will influence policy and inform practice locally, nationally and internationally.

CDI will identify and respond to new and emerging needs of children and families in Tallaght and beyond. CDI will maximise the integration and replication of our proven interventions for children and families in Tallaght and beyond.

CDI will strive for excellence in all structures, systems, and governance to enable achievement of our mission.

1. Structure, Governance and Management

Structure

The CDI Board is responsible for staffing, finance, programmes, learning, evaluation reporting and mainstreaming; reports on strategy; implementation; spending; attainment of targets and learning; has

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FOR THE YEAR ENDED 31 DECEMBER 2022

leadership of, and responsibility for, strategy implementation, governance and accountability.

The following committees are in place:

- Business Development Committee
- Communications Committee
- Finance & Risk Committee
- HR and Remuneration Committee
- Research Advisory Committee

Business Development Committee

The committee will seek to retain a 50:50 balance of Board and external members. The quorum for the committee is two members.

In Attendance:

CDI CEO; Business Development Manager (Secretary to the Committee), Office and Finance Manager.
Frequency of

Meetings:

The Business Development Committee will meet quarterly.

Primary Role:

The primary role of the Business Development Committee (BDC) is to guide and support the establishment and growth of CDI's Business Development function, including CDI's training and consultancy service.

Functions of the Business Development Committee are to:

- Provide the support, direction and focus for CDI's business development function
 - Transfer and communicate the income generation targets approved by CDI's Board to meaningful targets and a work plan
 - Share networks and contacts in order to establish opportunities for introducing CDI, presenting speculative proposals or establishing service design and delivery partnerships
 - Provide a challenge function to draft proposals, tenders or speculative service ideas
 - Bring commercial expertise and ethos to CDI where it is required to generate unrestricted surplus income
- Ensure that the move towards additional income generation remains aligned with CDI's strategy and consistent with its values and ethos.

Reporting:

- The Business Development Committee will:
- Report to the Board on quarterly and annual and three-year targets, progress and issues arising and any additional information
- Make recommendations to the Board
- Take direction from the Board and operate within the understanding that ultimate responsibility for CDI lies with the Board of Directors
- The Board may delegate decision-making to the Committee as it sees appropriate.

Communications Committee

The committee will seek to retain a 50:50 balance of Board and external members. The quorum for the

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committee is two members.

In Attendance:

The CDI CEO and the Communications Coordinator will attend meetings. CDI team members to join the group as appropriate.

Frequency of Meetings:

The Communications Committee will meet quarterly.

Primary Role:

The primary role of CDI's Communications Committee is to oversee, guide and advise on the development and implementation of CDI's Communications Strategy.

Functions of the Communications Committee are to:

- Develop and oversee the implementation of communications strategic plan which is in line with and supports the goals of the organisations strategy
- The communications strategy will be underpinned by the vision, mission, and values of CDI Set targets, monitor progress and realign goals accordingly
- Advise on communications activities
- Support the development of effective links, networks and resources Advise and guide CDI's communications function
- Advise on progressing any actions decided; Identify potential barriers and solutions
- Identify and maximise PR, advocacy and lobbying opportunities Consolidate and enhance brand and branding.

The Communications Committee will consider the communications activities to include: Internal and external
Print Digital Website Lobbying Radio

Reporting:

The Communications Committee will:

- Report to the Board on quarterly and annual targets, progress and issues arising and any additional information
- Make recommendations to the Board
- Take direction from the Board and operate within the understanding that ultimate responsibility for CDI lies with the Board of Directors
- The Board may delegate decision-making to the committee as it sees appropriate.

Finance and Risk Committee

The CDI CEO and the Finance and Operations Manager will also attend meetings, the latter acting as Secretary to the Committee.

The quorum for the committee is two members.

Frequency of Meetings:

The Finance and Risk Committee will meet quarterly.

Functions:

The primary role of the Finance and Risk Committee is to oversee CDI's financial management, external audit,

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risk assessment and minimisation, and regulatory compliance. In particular, it will undertake the following:

Finance:

- Review and advise on budget/budget revisions
- Review summary finance reports from service providers Monitor and review quarterly management accounts
- Monitor and review the organisation's financial performance and financial controls Review and advise on internal Financial Policies and Procedures
- Discuss other financial and compliance matters in relation to the company.

External Audit:

- Make recommendations to the Board about the appointment, pay and conditions of the external Auditor Meet with the External Auditor and have oversight of the External Audit process
- Monitor and review the accuracy of the financial statements including Directors Report, etc for presentation to the full Board
- Oversee the implementation of recommendations arising from the External Audit.

Risk and Compliance:

- Review and advise on the Risk Management process and Risk Register
- Consider compliance with the Charities Regulators Code of Governance and support the organisation in establishing best practice
- Be cognisant of the external context and recommend any relevant changes in policy or practice.

Reporting:

- Report to the Board on quarterly and annual and three-year targets, progress and issues arising and any additional information
- Make recommendations to the Board
- Take direction from the Board and operate within the understanding that ultimate responsibility for CDI lies with the Board of Directors
- The Board may delegate decision-making to the Committee as it sees appropriate in line with codes of governance and company/charity law.

Corporate Governance:

Monitor progress relating to risk management including the risk register Review the annual compliance conducted by CDI in relation to the Governance Code for Community, Voluntary and Charity Organisations in Ireland.

HR and Remuneration Committee

Membership:

The CDI CEO and the Office and Finance Manager will attend meetings. The quorum for the committee is two members.

Frequency of Meetings:

The HR and Remuneration Committee will meet quarterly.

Primary Role:

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The primary role of the HR and Remuneration Committee is to ensure the implementation of good employment practices and the provision of a mechanism to assist the CEO and Board in fulfilling their duties in relation to employment issues as they arise. This committee can also be delegated to assist in decision making between Board meetings where it is agreed and nominated by the Board to do so. Specific functions to include:

- To ensure the implementation of good employment practices by regularly reviewing structures, procedures and practice
- To assist the CEO with decision making in relation to personnel issues as they arise and make recommendations to the Board
- To ensure that decisions in relation to staff employment issues are made within the parameters of the financial constraints of CDI
- To advise on and approve decisions regarding staff appointments, salary scales, remuneration, non- statutory leave, acting up arrangements and changes in terms and conditions
- To regularly report to the Board.

Principles guiding the HRR Committee are:

- The committee will take directions from the Board and operate within the understanding that ultimate responsibility for CDI lies with the Board of Directors
- The committee will support the CEO in her management responsibilities of CDI. The committee will ensure confidentiality at all times
- Strong communication between the HR committee and the Board will be maintained
- The committee will meet as deemed necessary and will also conduct its business by phone and or email, where appropriate.

Reporting:

The HR and Remuneration Committee will:

- Report to the Board on quarterly and annual and three-year targets, progress and issues arising and any additional information
- Make recommendations to the Board
- Take direction from the Board and operate within the understanding that ultimate responsibility for CDI lies with the Board of Directors
- The Board may delegate decision-making to the committee as it sees appropriate.

Research Advisory Committee

The CDI CEO, (secretary to the committee) and Data Specialist will attend meetings. The quorum for the committee is two members.

Frequency of Meetings:

The Research Advisory Committee meets quarterly.

Primary Role:

The primary role of the RAC is to advise and support the development, implementation, review and dissemination of all research and evaluation activities within CDI.

Functions of the Research Advisory Committee are to:

- Provide advice and support on the commissioning and implementation of research and evaluations

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- Support oversight of the research / evaluation programme
- Review emerging results from the research / evaluation programme
- Advise on changes to, or augmentation of, the research / evaluation programme if the need arises
- Provide observations on design and review of services
- Advise on the dissemination of research and evaluation findings and conclusions, particularly in relation to its utilisation as a mechanism to influence policy, practice and training.

Reporting:

The Research Advisory Committee will:

- Report to the Board on targets, progress and issues arising and any additional information.
- Make recommendations to the Board.
- Take direction from the Board and operate within the understanding that ultimate responsibility for CDI lies with the Board of Directors.
- The Board may delegate decision-making to the Committee as it seems appropriate.

Governance:

CDI continues to take great pride in our governance arrangements, and we maintain the "Triple Lock" standard with the Charities Institute of Ireland and our adherence to the 'Charities Governance Code' as devised by the Charities Regulator. CDI was also awarded the Excellence Ireland Quality Association (EIQA) Q Mark Level 2 in May 2022 following our second assessment by EIQA. These achievements continue to give us and our funder's reassurance that our approaches, spending, and strategy maximise the investment in our work.

The Board of CDI is chaired by Prof. Mary Corcoran. In 2022 there were five meetings of the Board with an average of nine Board members present. 2022 saw a period of change for the Board with the resignation of two Directors, and the appointment of three new members. While always sad to see Board members resign the addition of new members, who are all extremely experienced and knowledgeable in their area of expertise, brings a new vigour and vitality to the Board and we look forward to the valuable contributions these new members will make to the work of CDI in the years ahead.

There are established and efficient governance structures, with several Committees supporting CDI's Board, as follows: HR & Remuneration; Finance & Risk; Research; Communications, and Business Development. For more detailed information on our Board members, Board functions and Committee details please visit our website www.cdi.ie.

In terms of supporting staff, CDI have an Employee Assistance Programme (EAP) in place and all staff are regularly reminded of this facility and how it can be used. Our Hybrid Working Policy was fully implemented in 2022, with staff working 40-60% in the office. Efforts were made to maximise opportunities for team building and connectivity and it is intended to introduce an 'anchor' day in 2023. Our frontline staff, including our Chit Chat Speak and Language Therapists and Parent-Carer Facilitators, continued to engage directly with children and families, always working in line with public health guidelines.

CDI was awarded a Grade Two Q Mark for Quality Management Systems by the Excellence in Ireland Quality Association (EIQA) in 2022. An Improvement Plan has been developed arising from the recommendations of the assessment and CDI continues to implement improvements in processes and procedures.

Governance targets for the year ahead include:

1. Maintaining the Excellence Ireland Quality Association (EIQA) Q Mark Level 2.
2. Continued adherence to the Charities Regulator Governance Code of Conduct.
3. Ensuring all policies are in line with best practice and legislation and that all staff fully adhere to them.

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4. Continue to ensure a succession plan is in place for all Board and Committee positions.

Communications:

In order to give our communications strategy, the required attention, it was decided to bring our communication expertise in-house in 2022, recruiting a Communication Coordinator with highly relevant skills and experience.

The Communications Committee continued to meet during the year and guided the implementation of our communications strategy. A major website revamp was agreed, in order to incorporate a parent-focused element through which to inform and sign-pass parents.

2. CDI Training and Consultancy Service

CDI's Training and Consultancy Service continued to grow in 2022 with a focus on delivering high quality supports to the Irish children and family sector. Key consultancy and training achievements included:

NEIC/ YPAR Research

We were successful in our bid to undertake research commissioned by the Young People at Risk (YPAR) 0-5 Working Group into the needs, current and unmet, of families with children aged under six years of age in Dublin's North East Inner City (NEIC). The research was finalised in March 2022, providing an up-to-date picture of current service-provision in the area and an outline of the strengths and challenges facing local services catering to the 0 - 5 population. The report was well received by the commissioners.

RP Consultancies

During 2022 our Restorative Practices Programme continued to thrive and develop during 2022, through both our RP Consultancy service and our RP Training programme.

Key consultancy work during 2022 included:

- Working with Maynooth University Law Department to develop as the first restorative department in an Irish University
- Delivering bespoke training to An Garda Síochána and young black adults as part of a pilot project led by Maynooth University to test the effectiveness of Restorative Dialogue Circles for improving relationships between the Guards and young black people in Dublin 15
- Training members of the Professional Development Service for Teachers' Wellbeing Team to deliver our Training of RP Trainers course, as part of our capacity-building work with the PDST. These trainers can now train further PDST staff to deliver CDIs RP training to schools across the country
- Re-engaging with Oberstown Children Detention Campus to continue work on developing Oberstown as a restorative campus; and
- Collaborating with Tusla in organising and facilitating a local Showcasing event to highlight and celebrate the restorative practices work that is going on in schools and youth and community services in Tallaght. More than 70 people attended this celebration, which took place during Restorative Justice week in November.

3. CDI Programmes

3.1 ATTI

2022 was another busy and exciting year for the Ante Natal to Three initiative. We continued our focus on promoting and supporting early parent-infant relationships and their importance for social and emotional development. An exciting development in 2022 was starting to work directly with parents and babies in the community by offering baby massage classes.

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FOR THE YEAR ENDED 31 DECEMBER 2022

Interagency work is an integral part of the ATTI project and was again a key focus for us in 2022.

- Continued to lead and coordinate the ATTI Steering Group with eight meetings taking place, providing a space for interagency colleagues to collaborate on parent infant relationships, referral pathways, building professional and parental capacity and responding to emerging needs in the community.
- We also focused our efforts on implementing and embedding infant mental health in the community. The ATTI Coordinator took on coordinating the Tallaght IMH network working closely with Dr Ciara McCarthy from the HSE Primary Care Psychology team. We grew the membership of the network from 10 to 16 members and held monthly reflective meetings providing the opportunity to build and foster relationships with multi disciplinary professionals working directly with infants and families, focus on ongoing professional education and development and reflect on the impact of the work with infants and families.
- We participated in Reflective Supervision with other ABC IMH Network Groups providing the opportunity for peer support, linkages and learning from ABC colleagues.
- ATTI actively participated in several interagency groups, including the CYPSC Safe and Protected from Harm sub-group focusing on the impact of domestic abuse, poor familial relationships, and the importance of trauma informed approaches, and Killinarden parents working group responding to specific needs in the community, working closely with Tusla, SDP and drug project colleagues.

In terms of achievements and outcomes, we secured funding for Infant Mental Health and Relational training programmes, resulting in:

- 16 professionals completing Circle of Security Training
- 14 professional attending training in the Newborn Observational Training
- 16 professionals from a range of disciplines completing the Solihull Foundation Training, co-facilitated with a Barnardos colleague.
- Eight additional professionals are trained to deliver infant massage.

Being Dad, our research exploring the lived experiences of Dads living in Tallaght was successfully accepted for presentation at the 18th World Congress for the World Association for Infant Mental Health which will be held in Dublin in July 2023.

We held three educational events with 170 attendees covering the following topics:

- Exploring the challenges when reflective capacity is impaired in early relationships.
- Being with babies – the essence of emotional regulation.
- The importance of talking to babies to develop early relationships and building baby's brain.

ATTI was successful in bringing key local, national, and international speakers to present and share their knowledge and expertise with professionals leading to improved outcomes for babies, children and families. Keynote speakers included Dr Amanda Jones, Consultant Perinatal Psychotherapist with the NHS leading the largest infant mental health community service in the UK., Catherine Maguire, Senior Clinical Psychologist and Infant Mental Health Specialist based in Childhood Matters in Cork, Dr Ciara McCarthy and Dr Hestor O'Connor, both Senior Clinical Psychologists with HSE Primary Care Psychology team in Tallaght and Robin Balbernie, Infant mental health specialist and former Consultant Child and Adolescent Psychotherapist in Gloucestershire CAMHS in the UK.

3.2 Parental Support

2022 was another exciting and busy year for Powerful Parenting. Our Parent Carer Facilitators who work directly with parents of young children, supported parents in the seven Early Learning and Care services where they are based but they also cast their net way beyond; offering universal supports to parents in the wider Tallaght community.

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Some of our key highlights include:

- Over 300 parents were supported by our Parent Carer Facilitators, or PCFS
- Our PCFs conducted 139 home visits in the community and offered a variety of supports, including but not limited to, help with referrals, enhancing the home learning environment, delivering one-to-one parent education programmes and offering practical support.
- Our Parent Education Programmes continued to be well attended; 34 parents completed Parents Plus the Early Years Programme, 71 parents completed infant massage and 16 parents completed training in basic pediatric first aid.
- PCFs hosted 64 coffee mornings and conducted 334 one to one meetings with parents offering targeted support based on their individual needs
- PCFs made over 150 child referrals and over 200 parent referrals to external services. PCFs also noted a significant increase in the amount of time spent signposting parents to external services.
- Continuous professional development remained high on the agenda and PCFs received training in the Peep learning together programme, Circle of Security, Parents Plus and Infant Massage
- 2022 was a year of change in terms of staffing as we said a very fond farewell to three of our PCFs. We also warmly welcomed two new PCFs on board and were so delighted to welcome one of our PCFs back from maternity leave
- Following a review of population data, some services were realigned to focus on areas with greatest need. Inevitably, this was difficult, and we were very sorry to end our formal working relationship with both St Kevin's and the Naoinra in Jobstown, both of whom we have worked with for several years.
- We were very excited to begin a collaboration with Startbright Greenhills whose PCF is bringing CDI's parental supports to a new cohort of children and families in an area of Tallaght that has not previously received Powerful Parenting
- We recruited a new Powerful Parenting Support officer who joins the team in 2023 to support with the coordination of CDI's parental supports. With another pair of hands-on board, we are so very excited to see what 2023 will bring
- Interagency work and collaboration remained a key focus for Powerful Parenting throughout 2022. I represent CDI as a Parent Support Champion and sit on various working groups including the Local Parenting Forum and Tuslas National Parenting Working Group. In addition to this, each PCF engaged in at least two to three interagency meetings such as Meitheal meetings, case management, support meetings, to name a few.

3.3 Chit Chat

Chit Chat continued to thrive and develop during 2022.

Some of our key highlights from 2022 include:

- Delivering the Chit Chat programme in three DEIS Band 1 Primary Schools, one Early Start and six community Early Learning and Care settings in Dublin 24 throughout 2022
- 77 children were supported at the specialist level with SLT assessments and therapeutic interventions.
- The Chit Chat staff received training in both Early Talkboost and Talkboost Key Stage one programmes Talkboost is an evidence-based programme designed to support children who are presenting with delayed language development.
- We began the rollout of Early Talkboost and Talkboost Key Stage 1 in quarter three of 2022, training 19 Primary School teachers and beginning delivery in two primary schools. This was supported by a CYPSC grant to deliver Early Talkboost in D.24
- With regard to early Talkboost :7 ELC's and 1 early start engaged in the programme, with 41 ELC staff trained
- 167 children were reached via Talkboost throughout 2022

In addition,

- We held five parent coffee mornings with 36 parents attending
- 12 service provider meetings were completed in partnership with the Parental Support Programme
- We delivered Toddler Talk, our online parent training to 83 parents/ carers in Dublin 24
- Together with CDI's ATTI Coordinator we hosted an educational event for staff on the theme of Talking with

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babies and techconference. Robin Balbernie attended as keynote speaker receiving very positive feedback and opportunities to promote an infant mental health framework

- Staff turnover was a challenge in 2022, with two staff grade SLTs moved on from Chit Chat.

Interagency work and collaboration remained a key focus for Chit Chat throughout 2022.

- We Launched the Talk to your Baby Cube, an interagency project with our HSE SLT colleagues to promote the importance of talking to your baby
- CDI is a member of the My Place to Play working group led by the Early Learning Initiative (ELI) ABC. This WG consists of SLTs from all ABC areas and develops the resource pack and tip sheets. We also delivered briefing sessions on My Place to Play to 110 participants nationally online throughout May and June
- Our Chit Chat Coordinator completed the Infant Mental Health masterclass during the year and now is a member of the IMH network
- Chit Chat SLTs continue to attend HSE SLT meetings and education sessions. Clinical supervision is provided to Chit Chat by the local HSE SLT Manager
- We supported a Student from DCU on joint placement with Chit Chat and Barnardos
- We supported the Blueskies ABC by sharing and facilitating the Toddler Talk series of parent training with 10 parents from Dublin 22 attending
- The Chit Chat Coordinator provides clinical supervision to the Preparing for Life ABC Senior SLT and attends the QIT ABC Learning Community
- The ABC Oral Language Paper was finalised and printed
- We delivered our Online Summer Course 'Supporting Speech and Language in the Primary Classroom & Beyond'. This was delivered to 36 primary teachers nationwide.

3.4 Doodle Den

Doodle Den is our literacy programme for children in senior infants which has been benefiting children in Dublin 24 and beyond, for over 15 years. Children attend Doodle Den three times per week, for 90 minute sessions across the whole academic year. This equates to 144 hours of additional literacy support. Sessions consist of lessons on phonics, writing and sight vocabulary, while also incorporating fun elements like drama, art and music.

In the academic year ending in 2022, we saw the programme implemented in 11 schools across Dublin 24 and Dublin city centre, reaching almost 200 children. Children's phonics skills, sight vocabulary, social skills and writing skills improved on completing Doodle Den.

Fourteen new Doodle Den facilitators received training in September 2022. In the current academic year, there are 11 Doodle Den groups in Dublin 24, 11 groups in Dublin city centre, and one Doodle Den group in Limerick city. That's almost 350 children receiving an intensive, evidenced intervention.

In July 2022, CDI presented at the European Conference on Literacy, hosted in Dublin. We outlined data on the impact of the Covid-19 pandemic on early childhood literacy skills for children engaged in Doodle Den. The findings outlined that children still benefited from Doodle Den in terms of improved phonics and sight vocabulary scores, despite significant school closures amidst the pandemic. We continue to conduct high quality research on Doodle Den, with a Social Return on Investment study under way and due to finish in 2023.

We strive to continue to implement Doodle Den with high quality in 2023, by working closely with our partners in schools and School Completion Programmes.

3.5 Doodle Families

Doodle Families is an 8-week family literacy programme delivered to children in First Class and their parents. Parents attend a one-hour session once per week, as do children. The programme is manualised and focuses on the promotion of family literacy activities.

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In 2022, Doodle Families was delivered in six schools, to eleven groups in Dublin 24. The programme was also expanded to two new areas, Drogheda and Clonsaugh, with the support of funding from Amazon Web Services. Three new partner schools in these areas ran four Doodle Families groups. Feedback suggests that these schools will continue to implement the programme and that it was a very positive experience for families and staff.

Thirty-six Doodle Den and Doodle Families facilitators attending CPD training with Dr Jennifer O'Sullivan, an expert in early childhood literacy at DCU. We presented at the NALA family literacy conference in November 2022, focusing on the benefits of family literacy interventions like Doodle Families.

3.6 Dolly Parton's Imagination Library

In 2022, Dolly Parton's Imagination Library was a continued success in Dublin 24, with over 59,000 books delivered, to almost 5000 children monthly. Over 1,200 children registered for the scheme in 2022. We passed the milestone of 200,000 books delivered through the programme in October 2022, and celebrated this with two events. The first, 'Being With: The Essence of Emotional Regulation', was an educational event for professionals. Dr Marion Gillooly, Executive Director of the Dollywood Foundation, UK, visited and spoke at the event, alongside Dr Ciara McCarthy and Dr Hester O'Connor from the HSDE and Dr Sinead McNally from DCU. The event was well attended by professionals from a range of backgrounds.

We also hosted a family event in conjunction with the County Library, Tallaght, to celebrate our 200,000 books milestone with families. Children and families enjoyed a puppet show, library bingo, a story and illustration workshop and lots more on a fun-filled day.

In 2022, we surveyed over 600 parents and caregivers of children registered for the Imagination Library. They told us about several ways in which they felt the Imagination Library impacted them and their child, including the opportunity to spend more time with their child, enhancement of their child's enjoyment of reading and improvements to their child's literacy development. Over 80% of parents and caregivers reported that their children enjoyed reading, 95% stated that they themselves enjoyed reading to their children and 90% agreed that they have an important role in their children's reading and writing development.

We were generously supported to deliver the Imagination Library in 2022 by An Post, Amazon Web Services, and the Stocker Foundation. We continue to reach 73-75% of the population of under 5-year-olds in Dublin 24, and hope to build on this in 2023, by continuing to develop mechanisms to monitor participation and increase engagement of hard-to-reach and vulnerable groups.

3.7 Restorative Practices

Our Restorative Practices Programme continued to thrive and develop during 2022, through both our RP Consultancy service and our RP Training programme.

Key highlights from our RP Training programme in 2022 included:

- 2022 was a busy year for our Restorative Practices Programme, as exemplified by the sharp increase in the number of RP training courses we delivered throughout the year. Overall, a total of 930 people all across the country undertook our Restorative Practices Training, a more than 100% increase in numbers trained as compared to 2021.
- The delivery of 88 RP training courses in schools, community family and youth services right across the country
- Training 35 new people as Restorative Practices Trainers
- The expansion of our national RP Trainers panel to include 106 people located in 18 counties.
- Training 12 new RP Champions who will go on to deliver our Training of RP Trainers course.
- The provision of ongoing Communities of Practice for RP Trainers, with an average attendance of 14 trainers per CoP

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

- The provision of two CPD events for Trainers with an average of 15 people attending; and
- Overall CDI delivered RP Training to 930 people across Ireland in 2022, a significant increase on previous years.
- Our RP podcast season one reached over 10,000 listens!

3.8 Youth Mental Health

Nova is a three year long pilot and was created as a response to the ever growing and widely unmet mental health needs of young people in Tallaght, as reported in the 2019 Inbetweeners study. This demonstration programme is being funded through the Toy Show and Google and key aspects will be evaluated by Trinity College Dublin.

Some of the exciting progress made since the project started:

- Nine pilot schools were identified and brought on board to participate. This includes both DEIS and non-DEIS primary and post primary schools, with 14,200 students in total across them all
- Key stakeholders were identified and an advisory group was set up with members from all relevant agencies, including Tusla Education support service, Foróige, HSE mental health services, CYPSC, Jigsaw, CAMHS and NEPS, as well as primary and post-primary school representatives
- Two information events were held in CDI for the schools and services involved, creating an opportunity for networking and feedback and marking the beginning of what endeavours to be ongoing strong collaborative relationships across the different agencies
- In addition to the overall advisory group, four working groups were established to support and oversee the development and direction of the project's work packages. These working groups are made up of representatives from each of the different services and stakeholders of the project
- Since being established, the advisory group meets bi-monthly and each of the working groups meet every 4-6 weeks
- The working groups are responsible for guiding the individual elements of the project, including the school avoidance toolkit, the class-based CBT programme, the Meitheal model and the projects reflective practice element
- The school avoidance toolkit working group, which includes stakeholders from the education and health services, are working on the design of an online toolkit and accompanying training package for schools and parents. This piece of work also includes collaboration with AsIAm, Ireland's national autism charity, to ensure our content is neurodiverse and accessible
- Using the Lundy Model approach a Youth Advisory Group made up of secondary school students was also established, to ensure that the voice of the child is captured and that they are directly involved in decision-making within and throughout the project. The YAG were responsible for naming the project and are currently involved in the project's logo design
- An independent researcher from Trinity College Dublin has been commissioned to develop an action research evaluation of the Meitheal intervention element of the project.

Financial results

At the end of the financial year, the Charity has assets of €574,351 (2021: €407,260) and liabilities of €485,967 (2021: €372,014). The net assets of the Charity have increased to €88,384.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Directors and Secretary

John Paul Byrne (Attended 5 of 5 meetings)
Mary Corcoran (Attended 5 of 5 meetings)
Madeline Mulrennan (Attended 5 of 5 meetings)
Elizabeth Nixon (Attended 4 of 5 meetings)
Caitriona Rodgers (Attended 3 of 5 meetings)
Anita Nolan (Attended 4 of 5 meetings)
Aisling O Reilly (Attended 2 of 5 meetings)
Emer Woodfull (Attended 4 of 5 meeting)
Leon Diop (Appointed on 29 April 2022) (Attended 4 of 4 meetings)
Siobhan Swaine (Appointed on 20 September 2022) (Attended 2 of 2 meetings)
Frank Fitzpatrick (Appointed on 29 July 2022) (Attended 1 of 2 meetings)
Darren Bracken (Resigned on 2 February 2022) (Attended 0 of 1 meetings)
Brendan Cremen (Resigned on 21 July 2022) (Attended 2 of 2 meetings)
Paul Murphy (Resigned on 17 May 2022) (Attended 2 of 2 meetings)

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

- In accordance with the Constitution, the directors retire by rotation.

The secretary who served throughout the financial year was Philip Zambra, replaced by Marian Quinn on 26th August 2022.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Childhood Development Initiative Company Limited By Guarantee subscribes to and is compliant with the following:

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

Financial review

a. Going concern

After making appropriate enquiries, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

Childhood Development Initiative Company Limited by Guarantee is registered as a charitable company limited by guarantee and was set up by a Trust deed.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Directors

The management of the Charity is the responsibility of the Directors who are elected and co-opted under the terms of the Trust deed.

Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with FRS 102 the financial reporting framework applicable in the Republic of Ireland and the provisions of the Companies Act 2014.

Company law requires the Directors to prepare financial statements for each financial year. 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 state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

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

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

Auditor

The auditor, Woods and Partners Limited, Chartered Accountants and Registered Auditor were appointed auditor on 11 May 2022 and have indicated their willingness to continue in office. The designated Directors will propose a motion reappointing the auditor at a meeting of the Directors.

Approved by order of the members of the board of Directors on 9 June 2023 and signed on their behalf by:

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022



Mary Corcoran
Director



Aisling O'Reilly
Director

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
(A company limited by guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDHOOD DEVELOPMENT INITIATIVE
COMPANY LIMITED BY GUARANTEE**

Opinion

We have audited the financial statements of Childhood Development Initiative Company Limited by Guarantee (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Financial Reporting Standard 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 state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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 charitable 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), the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's 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.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDHOOD DEVELOPMENT INITIATIVE
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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 the audit.

In our opinion, the accounting records of the Charity 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 charitable 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.

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 charitable 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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDHOOD DEVELOPMENT INITIATIVE
COMPANY LIMITED BY GUARANTEE (CONTINUED)**

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditor's report.

Use of our report

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



Conor Woods
for and on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
The Taney Buildings
3 Eglinton Terrace
Dundrum
Dublin 14

9 June 2023

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Income from:					
Grants	2	1,703,695	84,951	1,788,646	1,669,265
Other income	3	-	72,966	72,966	65,284
Total income		1,703,695	157,917	1,861,612	1,734,549
Expenditure on:					
Charitable activities	4	1,700,067	62,918	1,762,985	1,665,844
Other expenditure	5	-	45,489	45,489	34,378
Total expenditure		1,700,067	108,407	1,808,474	1,700,222
Net movement in funds		3,628	49,510	53,138	34,327
Reconciliation of funds:					
Total funds brought forward		(34,652)	69,898	35,246	919
Net movement in funds		3,628	49,510	53,138	34,327
Total funds carried forward		(31,024)	119,408	88,384	35,246

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

The notes on pages 24 to 39 form part of these financial statements.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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REGISTERED NUMBER: 433654

BALANCE SHEET
AS AT 31 DECEMBER 2022

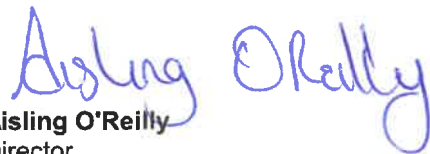
	Note	2022 €	2021 €
Fixed assets			
Tangible assets	10	20,268	31,874
		<u>20,268</u>	<u>31,874</u>
Current assets			
Debtors	11	17,518	123,444
Cash at bank and in hand		536,565	251,942
		<u>554,083</u>	<u>375,386</u>
Creditors: amounts falling due within one year	12	(485,967)	(372,014)
Net current assets		68,116	3,372
Total assets less current liabilities		88,384	35,246
Total net assets		88,384	35,246
Charity funds			
Restricted funds	14	1,668,003	(34,652)
Unrestricted funds	14	(1,579,619)	69,898
Total funds		88,384	35,246

The financial statements have been prepared in accordance with the Charities SORP Financial Reporting Standard 102; the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The financial statements were approved and authorised for issue by the Directors on 09 June 2023 and signed on their behalf by:



Mary Corcoran
Director



Aisling O'Reilly
Director

The notes on pages 24 to 39 form part of these financial statements.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Cash flows from operating activities		
Net cash used in operating activities	284,623	179,339
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(25,529)
Net cash provided by/(used in) investing activities	-	(25,529)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	284,623	153,810
Cash and cash equivalents at the beginning of the year	251,942	98,132
Cash and cash equivalents at the end of the year	536,565	251,942

The notes on pages 24 to 39 form part of these financial statements

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2014.

Childhood Development Initiative Company Limited by Guarantee meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements have been presented in Euro (€) which is the functional currency of the Charity.

1.2 Going concern

The Directors have prepared budgets for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the Charity's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and the classification of the assets and liabilities that may arise if the Charity was unable to continue as a going concern.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.3 Income

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

Income from charitable activities

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

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

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

- Time based conditions: whereby the Charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the Charity recognises the income to the extent it is utilised within the period specified in the agreement.

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

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

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing €300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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

Depreciation is provided on the following bases:

Fixtures and fittings	- 20% Straight line
Computer equipment	- 33.33% Straight line

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.11 Critical accounting estimates and areas of judgment

In the application of the Charity's accounting policies, the Directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

Accounting for depreciation

The Charity provides for depreciation on its tangible fixed assets. Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives. The Directors review on an on-going basis the charge to depreciation to ensure it is consistent with the expected residual value applicable to the different categories of tangibles. The total amount of assets subject to depreciation is €20,268 (2021: €31,874).

Useful lives of tangible fixed assets

Long-lived assets comprising primarily of fixtures and fittings and computer equipment represent total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Directors regularly review these useful lives by considering technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year.

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Income from charitable activities

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €
Parental support	358,543	2,406	360,949
Literacy and language	463,403	4,063	467,466
New developments	23,688	-	23,688
Restorative practices	126,525	78,182	204,707
Programme and quality management	290,225	-	290,225
Overheads / management / governance	441,311	300	441,611
	<u>1,703,695</u>	<u>84,951</u>	<u>1,788,646</u>

	<i>Restricted funds 2021 €</i>	<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Parental support	438,085	3,366	441,451
Literacy and language	389,853	1,104	390,957
New developments	-	1,265	1,265
Restorative practices	134,344	41,572	175,916
Programme and quality management	242,278	-	242,278
Overheads/management/governance	417,397	-	417,397
	<u>1,621,957</u>	<u>47,307</u>	<u>1,669,264</u>

3. Other incoming resources

	Unrestricted funds 2022 €	Total funds 2022 €
Consultancy income	72,966	72,966
	<u>72,966</u>	<u>72,966</u>

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

3. Other incoming resources (continued)

	<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Consultancy income	65,284	65,284

4. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total 2022 €
Parental costs	359,552	4,129	363,681
Literacy and language	459,115	3,130	462,245
New developments	17,459	-	17,459
Overheads / management / governance	435,356	-	435,356
Restorative practices	127,395	55,659	183,054
Programme and quality management	301,190	-	301,190
Total 2022	1,700,067	62,918	1,762,985

	<i>Restricted funds 2021 €</i>	<i>Unrestricted funds 2021 €</i>	<i>Total 2021 €</i>
Parental costs	438,085	2,047	440,132
Literacy and language	390,802	8	390,810
New developments	-	1,216	1,216
Overheads / management / governance	404,463	-	404,463
Restorative practices	134,344	52,600	186,944
Programme and quality management	242,279	-	242,279
<i>Total 2021</i>	<i>1,609,973</i>	<i>55,871</i>	<i>1,665,844</i>

CHILDHOOD DEVELOPMENT INITIATIVE COMPANY LIMITED BY GUARANTEE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Other expenditure

	Unrestricted funds 2022 €	Total funds 2022 €
Consultancy project	45,489	45,489
	<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Consultancy project	34,378	34,378

6. Expenditure charitable activities

	Direct costs 2022 €	Other costs 2022 €	Total funds 2022 €
Parental support	135,472	228,209	363,681
Literacy and language	230,603	231,642	462,245
New developments	3,751	13,708	17,459
Restorative practices	3,564	179,490	183,054
Programme and quality management	96,916	204,275	301,191
Overheads / management / governance	82,662	352,694	435,356
	552,968	1,210,018	1,762,986

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	<i>Direct costs</i> 2021 €	<i>Other costs</i> 2021 €	<i>Total funds</i> 2021 €
Parental support	194,164	245,966	440,130
Literacy and language	169,667	221,143	390,810
New developments	39	18	57
Restorative practices	13,895	173,049	186,944
Programme and quality management	81,532	160,746	242,278
Overheads / management / governance	38,247	367,375	405,622
	<u>497,544</u>	<u>1,168,297</u>	<u>1,665,841</u>

	Direct costs 2022 €	Other costs 2022 €	Total funds 2022 €
Consultancy project	6,081	39,404	45,485

	<i>Direct costs</i> 2021 €	<i>Other costs</i> 2021 €	<i>Total funds</i> 2021 €
Consultancy project	13,834	20,544	34,378

7. Auditor's remuneration

	2022 €	2021 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>6,150</u>	<u>-</u>

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8. Staff costs

	2022 €	2021 €
Wages and salaries	757,547	734,836
Social security costs	83,249	76,044
Pension costs	22,220	20,904
	863,016	831,784

The average number of persons employed (including executive directors) during the financial year was as follows:

	2022 Number	2021 Number
CEO	1	1
Program & Administration staff	21	18
	22	19

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2022 No.	2021 No.
In the band €60,001 - €70,000	1	3
In the band €70,001 - €80,000	2	-
In the band €120,001 - €130,000	1	1
	4	4

When comparing the 2021 salary bands against 2022, the Directors of the Charity noted that there was an error made in 2021. An employee was included in the salary band of €100,001 to €110,000 in error when it should have been €120,001 to €130,000. This has been amended in the current year financial statements.

The total remuneration, comprising salary and employer pension contributions, paid in respect of key management personnel amounted to €132,514 (2021: €124,310).

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2021 - €NIL).

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9. Directors' remuneration and expenses (continued)

During the year ended 31 December 2022, no Director expenses have been incurred (2021 - €NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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10. Tangible fixed assets

	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation			
At 1 January 2022	18,532	74,612	93,144
At 31 December 2022	<u>18,532</u>	<u>74,612</u>	<u>93,144</u>
Depreciation			
At 1 January 2022	14,118	47,152	61,270
Charge for the year	1,852	9,754	11,606
At 31 December 2022	<u>15,970</u>	<u>56,906</u>	<u>72,876</u>
Net book value			
At 31 December 2022	<u>2,562</u>	<u>17,706</u>	<u>20,268</u>
At 31 December 2021	<u>4,414</u>	<u>27,460</u>	<u>31,874</u>

11. Debtors

	2022 €	2021 €
Due within one year		
Trade debtors	5,949	33,399
Other debtors	-	80,084
Prepayments	11,569	9,961
	<u>17,518</u>	<u>123,444</u>

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12. Creditors: Amounts falling due within one year

	2022	2021
	€	€
Credit cards	3,329	-
Trade creditors	92,397	102,988
Deferred income	314,334	206,711
Other taxation and social security	19,701	28,742
Pension accrual	-	2,378
Other creditors	6,759	5,597
Accruals	49,447	25,598
	<u>485,967</u>	<u>372,014</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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13. State funding

Agency	Tusla - Child and Family Agency
Government Department	Department of Children and Youth Affairs
Grant Programme	ABC Programme
	The ABC Programme is a prevention and early intervention initiative, targeting investment in effective services to improve the outcomes for children and families living in disadvantaged areas.
Purpose of the Grant	January 2022 to December 2022
Term	€1,481,980
Total Grant	€Nil
Funds deferred to 2022	€1,481,980
Received in the financial year	

See below for breakdown of expenditure of the Tusla ABC Programme Grant:

	2022
	€
ABC Income	1,481,980
Total TUSLA income	1,481,980
Expenditure	
Gross wages	880,151
Staff recruitment	1,980
Sports & social	1,470
Agency costs	3,829
Professional fees	7,980
Pension	22,220
Service provision	277,041
Depreciation	11,605
CPD	23,087
Consultants, trainers and QA / Strategic Partners	55,857
Rent	15,950
Insurance	13,929
Light & heat	9,625
Cleaning	1,091
Equipment leasing	5,107
Travel & subsistence	1,695
PR & communications	55,997
Office & stationary costs	19,447
ICT maintenance	33,883
Printing & dissemination	15,785
Telecommunications	8,044
Catering	7,556
Board expenses	1,901
Bank charges, interest & FX	938
Interagency / governance	4,512
Subscriptions	1,296
Total Expenses	1,481,976

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
Unrestricted funds				
General Funds - all funds	69,898	158,957	(1,808,474)	(1,579,619)
Restricted funds				
Restricted Funds - all funds	(34,652)	1,702,655	-	1,668,003
Total of funds	35,246	1,861,612	(1,808,474)	88,384

Statement of funds - prior year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
Unrestricted funds				
General Funds - all funds	47,557	112,592	(90,251)	69,898
Restricted funds				
Restricted Funds - all funds	(46,638)	1,621,957	(1,609,971)	(34,652)
Total of funds	919	1,734,549	(1,700,222)	35,246

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
General funds	69,898	158,957	(1,808,474)	(1,579,619)
Restricted funds	(34,652)	1,702,655	-	1,668,003
	<u>35,246</u>	<u>1,861,612</u>	<u>(1,808,474)</u>	<u>88,384</u>

Summary of funds - prior year

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2021 €</i>
General funds	47,557	112,592	(90,251)	69,898
Restricted funds	(46,638)	1,621,957	(1,609,971)	(34,652)
	<u>919</u>	<u>1,734,549</u>	<u>(1,700,222)</u>	<u>35,246</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	-	20,268	20,268
Current assets	-	554,083	554,083
Creditors due within one year	-	(485,967)	(485,967)
Difference	1,668,003	(1,668,003)	-
Total	<u>1,668,003</u>	<u>(1,579,619)</u>	<u>88,384</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 €</i>	<i>Unrestricted funds 2021 €</i>	<i>Total funds 2021 €</i>
Tangible fixed assets	-	31,874	31,874
Current assets	-	375,386	375,386
Creditors due within one year	(34,652)	(337,362)	(372,014)
Total	<u>(34,652)</u>	<u>69,898</u>	<u>35,246</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 €	2021 €
Net income for the year (as per Statement of Financial Activities)	53,138	34,327
Adjustments for:		
Depreciation charges	11,606	14,958
Decrease/(increase) in debtors	105,926	(68,189)
Increase in creditors	113,953	198,243
Net cash provided by operating activities	<u>284,623</u>	<u>179,339</u>

18. Analysis of cash and cash equivalents

	2022 €	2021 €
Cash in hand	536,565	251,942
Total cash and cash equivalents	<u>536,565</u>	<u>251,942</u>

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NOTES TO THE FINANCIAL STATEMENTS
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19. Analysis of changes in net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	€	€	€
Cash at bank and in hand	251,942	284,623	536,565
Bank overdrafts repayable on demand	-	(3,329)	(3,329)
Debt due within 1 year	(2,378)	1,318	(1,060)
	<u>249,564</u>	<u>282,612</u>	<u>532,176</u>

20. Status

The Charity is limited by guarantee not having a share capital. The liability of the members is limited.

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

21. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

22. Post balance sheet events

There are no events which occurred since the year end that would require adjustment or disclosure in the financial statements.

23. Provisions available for audits of small entities

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements and to prepare and submit returns to the Companies Registration Office.

24. Approval of financial statements

The financial statements for the year ended 31 December 2022 were approved and authorised for issue by the Directors on 09 June 2023.