Company Registration Number: 401909
Charity Number: 16525
Charities Regulatory Authority Number: 20059736

Dublin City Volunteer Centre

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2023

O'Gorman Brannigan Purtill & Co. Limited
Certified Public Accountants and Statutory Auditors
22 Bridge Street
Ringsend
Dublin 4
Co.Dublin.
D04 X6W4
Ireland

Dublin City Volunteer Centre
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Dublin City Volunteer Centre
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Geraldine Mary Comerford Monica Wallace (Resigned 15 November 2023) David Smith (Resigned 26 June 2023) Seamus Noonan (Resigned 19 October 2023) Emer Deane Wendy Phillips (Resigned 26 June 2023) Jagmohan Parmar (Appointed 28 March 2023) Kunaal Sarna (Appointed 28 March 2023) Edel Colgan (Appointed 28 March 2023) Eugene O'Loughlin (Appointed 26 June 2023) Mark Kelly
Company Secretary	Dr. Eugene Francis Mary O'Loughlin (Appointed 25 September 2023) David Smith (Resigned 25 September 2023)
Charity Number	16525
Charities Regulatory Authority Number	20059736
Company Registration Number	401909
Registered Office and Principal Address	Unit 4 Whitefriars Aungier Street Dublin 2 D02 XT21
Auditors	O'Gorman Brannigan Purtill & Co. Limited Certified Public Accountants and Statutory Auditors 22 Bridge Street Ringsend Dublin 4 Co. Dublin. D04 X6W4 Ireland
Principal Bankers	AIB 7-12 Dame Street Dublin 2
Solicitors	Cormac O Ceallaigh 388 North Circular Road Phibsborough Dublin 7.

Dublin City Volunteer Centre
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The charity is limited by guarantee not having a share capital.

Financial Review
The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €381,707 (2022 - €280,939) and gross liabilities of €99,106 (2022 - €63,875). The net assets of the charity have increased by €65,537.

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

Geraldine Mary Comerford
Monica Wallace (Resigned 15 November 2023)
David Smith (Resigned 26 June 2023)
Seamus Noonan (Resigned 19 October 2023)
Emer Deane
Wendy Phillips (Resigned 26 June 2023)
Jagmohan Parmar (Appointed 28 March 2023)
Kunaal Sarna (Appointed 28 March 2023)
Edel Colgan (Appointed 28 March 2023)
Eugene O'Loughlin (Appointed 26 June 2023)
Mark Kelly

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

The secretaries who served during the financial year were;

Dr. Eugene Francis Mary O'Loughlin (Appointed 25 September 2023)
David Smith (Resigned 25 September 2023)

Compliance with Sector-Wide Legislation and Standards
The charity engages proactively with legislation, standards and codes which are developed for the sector. Dublin City Volunteer Centre subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

Post balance sheet events
There have been no significant events affecting the company since the year-end.

1. Mission, Objectives & Strategy
About Dublin City Volunteer Centre

Dublin City Volunteer Centre (DCVC) was formed in 2014 from a merger between Dublin City North Volunteer Centre and Dublin City South Volunteer Centre. The Company is Limited by Guarantee (CLG) and governed by a Board of Trustees. As it is a non-profit organisation there are no shareholders and any profits are reinvested in the company.

Registered charity numbers: CRO 401909 / CHY 16525 / Charity Registration 20059736. We are registered and compliant with the Charities Regulatory Authority.
Although DCVC is an independent company, it is also part of the network of 29 Volunteer Centres in Ireland and a member of Volunteer Ireland.

Main Purpose and Activities
Dublin City Volunteer Centre's work is anchored on social inclusion principles and policies. Volunteering fits well within the social inclusion policy framework because volunteering is a way of encouraging and supporting members of society on their journey towards reaching their full potential. Our five strategic objectives as outlined in the Strategic Plan 2022-2026 are:

• To empower people, groups and organisations to participate in volunteering;
• To strengthen the professionalism of volunteering;
• To identify, develop and lead innovative volunteer projects with partners to address pressing social issues and improve quality of life;

• To increase the recognition of volunteering and the role of the Volunteer Centre amongst stakeholders;
• To ensure organisational sustainability through good governance and management

As per the Constitution of Dublin City Volunteer Centre:
"The main object for which the company is established is to promote the benefit of the inhabitants of Dublin city as defined by the Dublin City Council administrative boundaries and, by association with the Statutory and Voluntary authorities in a common aim to advance civic participation and volunteering and to provide facilities in the interest of Social Welfare and other charitable purposes of benefit of the communities in Dublin City and surrounding areas and to provide support, training and advice which enhances effectiveness or organisations involving volunteers to promote charitable activities on behalf of the communities of Dublin City."

Staffing and Volunteers in 2023
In 2023, DCVC had the following staff on payroll:

• Franzi O'Donnell, Acting Manager
• Laura O'Connor, Deputy Manager
• Kristin Ros Kristjansdottir, Volunteer Engagement and Inclusion Officer (to May '23)
• Frances Hayden, Organisation Development Officer (to May '23)
• Nina Tryhorn, Organisation Development Officer (from October '23)
• Jenny Keegan, Vetting and Operations Coordinator (to December '23)
• Naomi Shea, Communications and Engagement Officer
• Rita Kelly, Administrative Assistant
• Julie Daly, Volunteer Engagement Officer (to August '23)
• Greg Daly, Volunteer Engagement Officer (from October '23)
• Suraya Rahman, Community Volunteers Officer (to May '23)
• Ruth Powell, Dublin City Public Participation Network (PPN) Resource Worker
• Rachel Merriman, Dublin City Public Participation Network (PPN) Support Worker (to April '23 and from September '23)
• Ukraine Information Worker, Kateryna Stryshak (to April '23)

Ten Volunteers supported the administrative work of the Centre: Aidan Tobin, Christy Doughan, Flutur Bala, Greg Daly, Leina Laura Mockler, Louise Doyle, Nina Tryhorn, Samanta Ritter, Sylvester Takaz, Christian Aguilar. 395 volunteers were active on our Dublin City Community Volunteers programme, participating in a number of different events and activities.

Core Objectives (Volunteer Centres in Ireland)
The work of volunteer centres is underpinned by a national Quality Standards Framework (QSF), which is managed by Volunteer Ireland. It is a requirement for Volunteer Centres to sign up to the QSF, as part of their funding contract with the Department of Community and Rural Development. In October 2020, DCVC was externally reviewed and successfully maintained our Quality Standards Award for Volunteer Centres in Ireland until 2025. The four core objectives of the QSF that align our work are:

1. Increase Access to Volunteering by offering a Support Service to the Public and Volunteering Involving Organisations (VIOs).
2. Increase the Quality of Volunteering.
3. Increase Awareness of Volunteering by Marketing and Promoting Volunteering.
4. Ensure the Organisation is Sustainable through Good Governance and Management.

Our Vision
"People in Dublin City are empowered to connect with and contribute to an inclusive, vibrant and sustainable society through volunteering."

Our Mission
"To lead and collaborate with people, groups and organisations in Dublin City to address social issues and strengthen quality of life through the development and support of quality volunteering."

Our Values
As an organisation that supports best practice in volunteer leadership and engagement, we believe our core values should actively guide our actions and ways of working.
Empowering -
We support and constructively challenge so that people can achieve personal and collective success.

Innovative -
We are ambitious in our desire to make a difference. We focus on innovation and performance excellence to strive for positive outcomes.

Collaborative -
We work as one team and always collaborate to achieve positive results for ourselves and the people, organisations and partners we work with.

Inclusive & Respectful -
We are committed to diversity and inclusion as a reflection of the communities we serve. We respect divergent opinions and ensure everyone has a voice.
Professional We uphold powerful principles in the way we deal with each other and the people we serve. This is our guiding light.

2. Structure, Governance & Management
The Board of Directors met seven times in 2023, as per the Constitution and Director's Handbook, in addition to sub-group meetings.

Board of Directors in 2023
• Geraldine Comerford (Chair). Geraldine joined the board in 2015 and has over 20 years' experience working in the not-for-profit sector, in community development and non-profit management.
• Mark Kelly (Director). Mark joined the board in 2019 and is an employment skills expert and a digital literacy and digital skills advocate.
• David Smith (Company Secretary). David joined the board in 2019 and is a HR Business Partner.
• Monica Wallace (Director). Monica joined the board in 2019 and is a former Principal Officer in the Department of Transport, Tourism and Sport, with extensive experience in public policy and public corporate governance. Monica resigned from the board during 2023.
• Seamus Noonan (Director). Seamus joined the board in 2022 and has considerable experience in strategy, leadership and marketing in both the technology and non-profit sectors. Seamus resigned from the board during 2023.
• Wendy Phillips (Director). Wendy joined the board in 2022. She is a Community Volunteer with DCVC, assisting on several volunteer projects, including as Team Leader in the Aviva Vaccination Centre for six months in 2021. Wendy is a licensed Marriage and Family Therapist in the United States as well as an accredited therapist in Ireland with a focus on wellness in families and larger systems. Wendy resigned from the board during 2023.
• Emer Deane (Director). Emer joined the board in 2022 and owns her own business, Clear Path Coaching. Clear Path Coaching creates a safe space for people to overcome their career challenges and create a life and career they love.
• Edel Colgan (Director). Edel joined the board during 2023. Edel is an HR specialist having worked for a number of large enterprises in senior HR roles.
• Kunaal Sarna (Director). Kunaal joined the board during 2023. Kunaal specialises in finance and works and Chief Financial Officer for a startup multi-national.
• Jagmohan Parmar (Director). Jagmohan joined the board during 2023.
• Eugene O'Loughlin (Director & Company Secretary). Eugene joined the board during 2023. Eugene is a former lecturer in Computing with National College of Ireland.

The board continued to search for new board members and will appoint three new board members at the AGM in 2024.

There are three Board Sub-Groups, which included the following Trustees/members:
• HR (David Smyth, Emer Deane, Wendy Phillips, Edel Colgan)
• Finance (Geraldine Comerford, Seamus Noonan, Jagmohan Parmar, Kunaal Sarna)
• Governance (Monica Wallace, Mark Kelly, Emer Deane, Eugene O'Loughlin)

The Manager of Dublin City Volunteer Centre attends the sub-group meetings but is not a member of the Board of Dublin City Volunteer Centre.

The Charities Governance Code

The Charities Regulator launched a new governance code for charities in November 2018. The board and management of the Centre are actively committed to fully complying with the Code. Compliance with the governance code was maintained during 2023 as monitored by the Governance subgroup.

Tenure and Recruitment

New Directors/Trustees can be appointed at any general meeting and will hold office until the next Annual General Meeting (AGM). As per the Constitution, at the AGM, one third of directors retire from office as those who have been longest in office since last election. Retiring Board members may put themselves forward for re-election, subject to having adhered to the requirements outlined in the Directors Notice of Appointment. The length of term for Directors/Trustees is four years and Trustees may serve for two terms i.e. up to eight years. All new Directors are required to sign Dublin City Volunteer Centre's Code of Conduct and Conflict of Interest form. All Directors complete/ update the Register of Interests form annually. Conflict of Interest is a standing item on the agenda of each board meeting.

The Director's Handbook sets out how new board members/trustees are recruited and inducted, which includes a diversity of recruitment channels and induction supports, inter alia a Board Induction Pack and 'Buddy System' with longer-serving Trustees.

The role of the Board and Directors

The Dublin City Volunteer Centre Board of Directors is responsible for the overall governance, legal and fiduciary obligations for the Centre. It guides the mission, values and vision of the Centre.
The Board ensures that the organisation is delivering a service in line with agreed work plans, in accordance with the contractual arrangements of funders, and above all, which is consistent with the best interests of those in the catchment area, in line with the Constitution.

The Board delegates responsibilities to the Centre management in the following areas:

• Implementing the strategic plan, operational plan and policies approved by the board.
• Keeping the board updated, informing them of any new risks arising, and providing board support and administration.
• Oversee the design, marketing, promotion, quality and delivery of programmes and services.
• Leading staff and volunteers to ensure they contribute directly to achieving the goals of the Volunteer Centre.

Staff performance and remuneration
In line with the DCVC Staff Handbook the HR Sub-Group conducts an annual salary review in February of each year, which is then an agenda item at the next board meeting. The review considers the wider Not-for-Profit context of pay and conditions and cost of living.

Reserves
The Board of Dublin City Volunteer Centre adopted a formal Reserves Policy in 2017, having sought to diversify income and build up reserves after the preceding years of the recession when it was difficult to do so. The financial reserves level is set at 13 weeks/3 months of core operational costs, contributed to on an annual basis from unrestricted operating funds. The Reserve Target for 2022 was € 105,670.60. At the end of 2022, DCVC had operational reserves of 19 weeks. This will help support the restructuring of the organisation and resource gaps identified through the strategic review process.

Operational Risk Management
Dublin City Volunteer Centre operates solely in the Republic of Ireland and is therefore not subject to significant currency risks. The company has built up cash reserves and has not needed to rely on borrowings and be subject to interest rates.

A risk management strategy was drafted in 2018 and a complimenting risk register was completed in 2022. The board takes a strategic and balanced approach to risk management in identifying, assessing, controlling and monitoring risks. Risks were appraised on an ongoing basis under the following headings: Financial, Operational, Governance, Legal/Regulatory Compliance and Environmental (external) in 2022.

DCVC continued to implement and strengthen the Community Volunteers Programme (launched in 2021) which provides a team of volunteers to support local events and provides a resource for crisis support. This programme allows us to offer volunteers an opportunity to take part in activities in support of their local community without making a long-term commitment. DCVC also continued to implement the Together for Better project that aims to connect International Protection Applicants with their local community through volunteering.

In 2024, DCVC will continue to participate in the Community Volunteers Programme. We will continue to host the Dublin City PPN and to support local organisations with Garda Vetting, both of which activities will generate revenue for the centre.

3. Achievements & Performance
Below is a summary of some of the main achievements and performance of Dublin City Volunteer Centre in 2023 With the ongoing conflict in Ukraine and much increased numbers of Internation Protection applicants entering Ireland, it was another challenging and exceptional year. However, through the leadership of the Board, Management and staff, DCVC was quickly and strategically able to respond to direct needs that arose.

• In 2023 there were 4,203 new volunteers who registered with DCVC and 896 volunteers from previous years came back for support (Repeat Callers). These volunteers made a total of 6901 applications to volunteer opportunities, resulting in 939 volunteer placements.
• Responding to the need identified by the Ukraine Community response Forum, in June 2022 DCVC commenced work on a Dublin City Ukraine Response Community Noticeboard - a website platform for Forum members, as well as other statutory and non-statutory organisations and community and voluntary groups in Dublin, to offer their services and information to people arriving from Ukraine. In collaboration with Dublin City Council Housing and Community Services

and Dublin City Local Community Development Committee (LCDC), Dublin City Volunteer Centre developed and managed the website, which was launched on 9th November 2022. With the website, DCVC created an entry point for displaced persons from Ukraine in Dublin City, to stay updated and connected to their local community by providing access to information about services, about volunteering and about events happening locally

• DCVC continued to host the Dublin City Public Participation Network. We continued to provide financial management, HR support and strategic guidance for the programme.

• We continued running the Community Volunteers programme. With 605 active volunteers, Dublin City Community Volunteers supported 31 local events, generating a total of over 6,300 volunteer hours â€“ that's nearly 9 months of continuous volunteering! DCVC is particularly proud of the huge diversity of backgrounds and nationalities on this programme.

• We ran The Together for Better project, allowing International Protection Applicants residing at Balseskin NRC and local Community Volunteers to volunteer together and connect with each other by sharing a meal after the volunteering experience.

• Supports to Volunteer-Involving Organisations included: consultation meetings, Volunteer Leadership Training, Fundamentals of Volunteer Engagement Training, Volunteer Policy Development Training, Get on Board training in conjunction with Northside Partnership; Mental Health & Wellbeing Tools for Volunteer Involving Organisations in cooperation with Mental Health Ireland, Dublin City Volunteer Managers' Network Meetings, and the Dublin Volunteer Managers' Conference run in conjunction with Fingal ,Dun Laoghaire-Rathdown and South Dublin Volunteer Centres

• Events and information workshops for Volunteers included 'Meet the Organisation', Get Started Volunteering, Welcome to Volunteering workshops, Volunteering & Studying/Learning English workshops, Experience Counts (older adults) Coffee Mornings, Volunteering and Employability talks, and talks to a range of stakeholders and groups on volunteering.

• Our Garda Vetting and training service supported local groups. By processing vetting invitation forms, and offering support through email and phone calls.

• DCVC continued to actively support the work of the National Volunteering Strategy through participating in the national Communications, Awareness and Recognition sub-group and the Volunteer Centre Network NVS Steering Group.

Small Companies Exemption

The company has availed of the small companies exemptions contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors report.

The Auditors

The auditors, O'Gorman Brannigan Purtill & Co. Limited, (Certified Public Accountants and Statutory Auditors) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 4 Whitefriars, Aungier Street, Dublin 2, D02 XT21.

Approved by the Board of Directors on 24th June 2024 and signed on its behalf by:

Geraldine Mary Comerford	**Eugene O'Loughlin**
Director	**Director**

Dublin City Volunteer Centre
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. 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.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 24th June 2024 and signed on its behalf by:

Geraldine Mary Comerford	**Eugene O'Loughlin**
Director	**Director**

INDEPENDENT AUDITOR'S REPORT
to the Members of Dublin City Volunteer Centre

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Dublin City Volunteer Centre ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

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

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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
Based solely on the work undertaken in the course of the audit, we report that:
- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

INDEPENDENT AUDITOR'S REPORT
to the Members of Dublin City Volunteer Centre

Matters on which we are required to report by exception
Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual 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 complied with by the charity. 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 set out on page 9, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they 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 charity'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 they either intend to liquidate the charity or to cease operations, or have 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.

Further information regarding the scope of our responsibilities as auditor
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT
to the Members of Dublin City Volunteer Centre

The purpose of our audit work and to whom we owe our responsibilities
Our 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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

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John O'Gorman
for and on behalf of
O'GORMAN BRANNIGAN PURTILL & CO. LIMITED
Certified Public Accountants and Statutory Auditors
22 Bridge Street
Ringsend
Dublin 4
Co.Dublin.
D04 X6W4
Ireland

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Dublin City Volunteer Centre
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Charitable activities							
Grants from government and other co-funders	**4.1**	**-**	**547,950**	**547,950**	2,709	494,224	496,933
Other trading activities	**4.2**	**83,094**	**-**	**83,094**	109,650	-	109,650
Total income		**83,094**	**547,950**	**631,044**	112,359	494,224	606,583
Expenditure							
Raising funds	**5.1**	**2,763**	**482,706**	**485,469**	-	453,092	453,092
Charitable activities	**5.2**	**57,309**	**22,729**	**80,038**	90,271	49	90,320
Total Expenditure		**60,072**	**505,435**	**565,507**	90,271	453,141	543,412
Net income/(expenditure)		**23,022**	**42,515**	**65,537**	22,088	41,083	63,171
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**23,022**	**42,515**	**65,537**	22,088	41,083	63,171
Reconciliation of funds:							
Total funds beginning of the year	**15**	**165,555**	**51,509**	**217,064**	143,467	10,426	153,893
Total funds at the end of the year		**188,577**	**94,024**	**282,601**	165,555	51,509	217,064

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 24th June 2024 and signed on its behalf by:

Geraldine Mary Comerford
Director

Eugene O'Loughlin
Director

Dublin City Volunteer Centre
BALANCE SHEET
as at 31 December 2023

	Notes	2023 €	2022 €
Current Assets			
Debtors	11	**15,987**	-
Cash at bank and in hand		**365,720**	280,939
		381,707	280,939
Creditors: Amounts falling due within one year	12	**(99,106)**	(63,875)
Net Current Assets		**282,601**	217,064
Total Assets less Current Liabilities		**282,601**	217,064
Funds			
Restricted trust funds		**94,024**	51,509
General fund (unrestricted)		**188,577**	165,555
Total funds	15	**282,601**	217,064

Approved by the Board of Directors on 24th June 2024 and signed on its behalf by:

Geraldine Mary Comerford
Director

Eugene O'Loughlin
Director

1. GENERAL INFORMATION

Dublin City Volunteer Centre is a company limited by guarantee incorporated in Ireland. The registered office of the company is Unit 4 Whitefriars, Aungier Street, Dublin 2, D02 XT21 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement
The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

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 governments 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.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

EMPLOYEE BENEFITS (per Department of Finance Circular 13/2014)

Total Employee Benefits Salary Band	No. of Employees	Total Employer Pension Contribution
<€60,000	16	524
€60,000-€69,999	-	-
€70,000-€79,999	-	-
€80,000-€89,999	-	-
€90,000-€99,999	-	-

Tangible fixed assets and depreciation
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 as follows:

Equipment	-	33% Straight line on cost
Fixtures & fittings	-	20% Straight line on cost

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

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

3. 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.

4. INCOME

4.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Grants from governments and other co-funders:				
Department of Rural & Community Development	-	**334,788**	**334,788**	284,400
Dublin City Council PPN Programme	-	**166,734**	**166,734**	110,670
Aviva HSE Programme	-	-	-	2,709
Department of Rural & Community Development - Ukraine Crisis	-	**26,962**	**26,962**	10,000
Dublin City Council - Ukraine Response	-	**3,479**	**3,479**	12,590
RDS - Vaccine Programme	-	-	-	21,564
DCC - Training Programme	-	**15,987**	**15,987**	55,000
	-	**547,950**	**547,950**	496,933

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Other trading activities	-	-	-	2,800
Other income	**35,404**	-	**35,404**	61,349
Europe for Citizens Programme	-	-	-	1,667
Garda Vetting	**47,690**	-	**47,690**	43,834
	83,094	**-**	**83,094**	109,650

The other income includes receipts from PPN Hosting €7,998, Consultancy & Projects €21,543.

5. EXPENDITURE

5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Raising funds	**481,830**	**3,639**	**-**	**485,469**	453,092

5.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2023	2022
	€	€	€	€	€
Expenditure on charitable activities	**80,038**	**-**	**-**	**80,038**	90,320

5.3 SUPPORT COSTS

	2023	2022
	€	€
Support	**-**	477

6. ANALYSIS OF SUPPORT COSTS

	2023	2022
	€	€
Support	**-**	477

7. NET INCOME

	2023	2022
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**-**	477
Auditor's remuneration:		
- audit services	**5,897**	2,399

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023	2022
	€	€
Wages and salaries	**311,359**	350,223
Social security costs	**33,791**	38,186
Pension costs	**524**	5,891
	345,674	394,300

9. EMPLOYEE BENEFITS (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

(i) Short term benefits
Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

(ii) Defined contribution pension plans
The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

10. TANGIBLE FIXED ASSETS

	Equipment	Fixtures & fittings	Total
	€	€	€
Cost			
At 31 December 2023	14,781	25,906	40,687
Depreciation			
At 31 December 2023	14,781	25,906	40,687
Net book value			
At 31 December 2023	**-**	**-**	**-**

11. DEBTORS

	2023	2022
	€	€
Accrued Income	**15,987**	-

continued

12. CREDITORS Amounts falling due within one year	2023 €	2022 €
Accruals	**3,206**	2,706
Deferred Income	**95,900**	61,169
	99,106	63,875

13. STATE FUNDING (PER DEPARTMENT OF FINANCE CIRCULAR 13/2014)

Funder	**Department of Rural & Community Development**
Programme	Strengthen & Support Volunteering
Term	12 Months
Fund taken to income in the period	€333,938
Cash received in the period	€333,938
Capital Grant	Nil
Fund due at period end	Nil
Float in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme
Funder	**Dublin City Council**
Programme	Public Participation Network Programme
Term	12 Months
Fund taken to income in the period	€166,734
Cash received in the period	€166,734
Capital Grant	Nil
Fund due at period end	Nil
Float in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Funder	**Department of Rural & Community Development**
Programme	Volunteer Recognition
Term	N/a`
Fund taken to income in the period	€850
Cash received in the period	€850
Capital Grant	Nil
Fund due at period end	Nil
Float in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Funder	**Department of Rural & Community Development**
Programme	Ukraine Crisis
Term	N/a
Fund taken to income in the period	€26,962
Cash received in the period	€54,599
Capital Grant	Nil
Fund due at period end	€56,051
Float in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Funder	**Dublin City Council**
Programme	Ukraine Response
Term	N/a
Fund taken to income in the period	€3,479
Cash received in the period	€0
Capital Grant	Nil
Fund due at period end	€65
Float in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

Funder	**Dublin City Council**
Programme	PPN Training
Term	N/a
Fund taken to income in the period	€15,987
Cash received in the period	€15,987
Capital Grant	Nil
Fund due at period end	Nil
Float in place	Yes
Purpose of fund	Service delivery
Restriction on use	Funds may only be used for the purpose of the programme

14. RESERVES

	2023	2022
	€	€
At the beginning of the year	**217,064**	153,893
Surplus for the financial year	**65,537**	63,171
At the end of the year	**282,601**	217,064

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	€	**€**	€
At 1 January 2022	143,467	10,426	153,893
Movement during the financial year	22,088	41,083	63,171
At 31 December 2022	165,555	51,509	217,064
Movement during the financial year	23,022	42,515	65,537
At 31 December 2023	**188,577**	**94,024**	**282,601**

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023	Income	Expenditure	Transfers between funds	Balance 31 December 2023
	€	€	€	€	€
Restricted funds					
Department of Rural & Community Development	(85)	334,788	299,208	-	35,495
DCC - PPN Programme	8,178	166,734	116,379	-	58,533
Community Foundation - Older Person's Fund	(3)	-	-	-	(3)
DCC - Ukraine Response	(1)	3,479	3,479	-	(1)
DRCD - Ukraine Crisis	-	26,962	26,962	-	-
DCC - Training Programme	43,420	15,987	59,407	-	-
	51,509	547,950	505,435	-	94,024
Unrestricted funds					
Unrestricted other income	152,762	61,551	38,529	-	175,784
Volunteer Recognition Grant - DRCD/VI	1,422	-	-	-	1,422
Covid 19 fund - DCC	21	-	-	-	21
Aviva - HSE Programme	11,350	-	-	-	11,350
Community Volunteers	-	21,543	21,543	-	-
	165,555	83,094	(60,072)	-	188,577
Total funds	**217,064**	**631,044**	**565,507**	**-**	**282,601**

16. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

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

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

18. TAX CLEARANCE

The Dublin City Volunteer Centre has a tax clearance certificate.

19. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 16, (2022 - 17).

20. RELATED PARTY TRANSACTIONS

There were no related party transactions between any directors or close family members of Dublin City Volunteer Centre for the year ended 31st December 2023.

There were no related party transactions between any staff member or close family members of staff of Dublin City Volunteer Centre for the year ended 31st December 2023.

21. RESERVES POLICY

Dublin City Volunteer Centre believes it is appropriate to have financial reserve in case of an unforeseen and significant reduction in funding. This will ensure that the organisation has sufficient time to secure an alternative

source of funding or to wind-down the organisation in an orderly fashion. The Financial Reserve is intended to serve a dynamic role and is available to be utilised as needed rather than being static, devoted only to generating interest income or to winding up the organisation. By agreement of the Board, the reserve may be used to fund working capital, fund unexpected expenditure or fund shortfalls in income, when income fails to reach expected levels.

This policy applies to unrestricted operating funds which are understood as income that becomes available and can be expended at the discretion of the Board in furtherance of the objectives of the organisation. It excludes: income that is not yet spent that is committed, restricted and/or designated.

Financial Reserves means the portion of unrestricted net assets that are available for use in emergencies to sustain financial operations for an unanticipated event. This could include unbudgeted increases in operating expenses and /or losses in operating revenues.

A formal policy on reserves was agreed by the Board of Dublin City Volunteer Centre at the AGM held on the 24th April 2017.

It is the responsibility of the Board of Dublin City Volunteer Centre to ensure the reserves policy is adhered to, with a biennial review delegated to the Finance Sub-Group. The Finance Sub-Group report to the Board on the status of the present reserve on an annual basis and recommend the annual contribution the Board should approve.

The Board of Dublin City Volunteer Centre have agreed the appropriate reserve level to be 13 weeks of core running costs. The 2023 estimate of this figure, based on 2023 estimated operational costs is €105,670.60. The financial reserve is contributed to on an annual basis from unrestricted operating funds. The amount of funds contributed annually is determined by the Statement of Financial Activities in the preceding year and the overall operating budget for the current year.

As the organisation seeks to accumulate its desired level of reserve, the reserve will be maintained in an entirely realisable form.

This document will be reviewed on an annual basis by the Finance Sub-Group in the first instance and by the full Board.

22. CIRCULAR 44/2006

Dublin City Volunteer Centre is compliant with relevant Circulars, including Circular 44/2006, “Tax Clearance Procedures Grants, Subsidies and Similar Type Payments

23. DIRECTORS REMUNERATION

The directors serve on the board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties.

No remuneration was paid to the directors during the year ended 31 December 2023.

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on .....

DUBLIN CITY VOLUNTEER CENTRE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

Dublin City Volunteer Centre
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2023

	2023 €	2022 €
Income		
Department of Rural & Community Development	**334,788**	284,400
Other income	**13,861**	12,989
Volunteer Recognition Grant - DRCD / VI	**-**	1,667
Garda Vetting Income	**47,690**	43,834
Dublin City Council PPN Programme	**166,734**	110,670
HSE Aviva Programme	**-**	2,709
DRCD - Ukraine Crisis	**26,962**	10,000
Community Volunteers	**21,543**	51,160
DCC Ukraine Response	**3,479**	12,590
RDS Vaccine Programme	**-**	21,564
DCC Training Programme	**15,987**	55,000
	631,044	606,583
Cost of generating funds		
Wages and salaries	**274,925**	259,857
Social security costs	**29,678**	28,793
Volunteer expenses	**1,827**	841
Project & Volunteer events other expenses	**1,480**	2,042
	307,910	291,533
Gross surplus	**323,134**	315,050
Expenses		
Wages and salaries	**36,434**	90,366
Social security costs	**4,113**	9,393
ER Pension contribution	**524**	5,891
Staff training	**64,100**	21,092
Rent payable	**35,214**	35,000
Rates	**-**	220
Insurance	**1,923**	1,467
Light and heat	**4,260**	3,653
Cleaning	**84**	126
Repairs and maintenance	**17,864**	1,171
Garda Vetting	**-**	260
Printing, postage and stationery	**2,229**	2,141
Advertising	**559**	4,169
Telephone	**4,422**	3,920
Office / IT costs	**5,509**	11,551
Website costs	**643**	930
Motor expenses	**1,175**	1,083
Legal and professional	**17,880**	24,140
PPN Strategic plan	**-**	2,329
Accountancy	**4,863**	1,800
Auditor's/Independent Examiner's remuneration	**5,897**	2,399
Bank charges	**624**	705
RDS Vaccine Centre	**-**	1,056
DCC Ukraine Response	**252**	4,573
DRCD Ukraine Crisis	**26,962**	10,000
General expenses	**7,736**	5,756
Membership & Affiliation fees	**14,330**	6,211
Depreciation	**-**	477
	257,597	251,879
Net surplus	**65,537**	63,171