

The Candle Community Trust
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Crowleys DFK Unlimited Company
Chartered Accountants and Statutory Audit Firm
16 / 17 College Green
Dublin 2

Company Number: 71945
Charity Number: 8999
Charities Regulatory Authority Number: 20022501

The Candle Community Trust

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The Candle Community Trust

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Seamus Taaffe (Chairperson) John O'Gorman (Vice Chairperson) John Duffy Caitriona Geraghty Patrick Lavelle Ross McQueirns Beatrice Vance Sarah Green David Bagnall (Appointed 27 May 2021)
Company Secretary	John Duffy
Charity Number	8999
Charities Regulatory Authority Number	20022501
Company Number	71945
Registered Office and Principal Address	Candle Community Trust P.O. Box 1145 Lynch's Lane Ballyfermot Dublin 10
Auditors	Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 16 / 17 College Green Dublin 2
Bankers	AIB Naas Road Dublin 22
Solicitors	Helen O'Boyle & Co 64 Booterstown Avenue Blackrock Co Dublin

The Candle Community Trust TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2021.

The financial statements are prepared in accordance with the Companies Act 2014, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Candle Community Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 2021.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

OBJECTIVES, ACTIVITIES, ACHIEVEMENT AND PERFORMANCE

IMPORTANT DEVELOPMENTS IN 2021

1. Candle's Response to Covid-19 Situation

In the context of Covid 19, Candle moved quickly to adapt, re-shape and re-imagine services so as to meet the educational, developmental and therapeutic needs of young people and families. Candle was clearly recognized as "an essential service" and this allowed for the opportunity during the times of lock-down in 2021 to offer a blended approach where services were delivered remotely and also in small face-to-face meetings with young people who were in particular need/crisis. The Candle Covid 19 Response Plan (as was required in accordance with the Returning to Work Protocol – Government of Ireland) continued to be adapted and the Response Team met regularly to develop action plans and review progress. Throughout the year the team worked closely with EMS Health and Safety Consultants to ensure that all relevant policies, protocols & procedures were in place to ensure a safe environment for all.

In relation to the changing situation Candle continued to focus on 6 key priorities:

- Adhere to all Government and public health advice
- Place the health and safety of young people and staff as a key priority
- Continue to be creative and innovative in delivering much needed education, developmental and therapeutic services to young people while observing any restrictions/changes which are in place
- Prioritize those young people and families most at risk and in need
- Work in close collaboration with all strategic partners, particularly funding agencies
- Provide support and care for all staff during this period

2. Governance: Charities Governance Code

As a registered charity, Candle Community Trust must be compliant with the Charities Governance Code. This code explains the minimum standards the Trust should meet to effectively manage and control the charity. Good governance involves putting in place systems and processes to ensure the charity achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way.

The Charity Regulator initiated a 3-year process (2019-2021) for all charities to comply with this Code. During 2021 Candle management and relevant staff have undergone significant training in the code and extensive work was carried out in Candle through the year on completing all requirements. The completed Candle Compliance Record in relation to the Code was adopted by the Candle Board of Trustees in early 2021. The Record is updated on a monthly basis to include ongoing activities/event which validate and evidence Candles compliance with the Governance Code.

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3. Redevelopment of the Candle Campus

The redevelopment of the Candle campus has been a particular focus over the past few years. The new redeveloped facility, opened in 2019, now provides an environment that is warm, bright, welcoming and is conducive to personal growth. The Centre greatly enhances our programme delivery and is already leading to better outcomes for participants in terms of educational attainment and personal/social development. In 2020 we turned attention to the external area involving the creation of a new Therapeutic Sensory Garden along with the development of a play/recreational pitch area. There is now a strong educational dimension to what the garden offers including the potting shed and horticultural area, the outdoor fitness area, the outdoor teaching space including an art board, the recreational area that includes table tennis, football space and board games. In 2021, with the employment of a horticulturalist, the young people have been supported to engage with the garden through planting, nurturing and learning about plants, vegetables, birds, insects etc.

The water feature and large outdoor yoga/group space provide opportunities for reflection, discussion and therapeutic encounters. All of this is supplemented by beautiful green areas, planting flowers, shrubs, trees and hedging. The garden flows from areas of activity to quieter spaces, reflecting different shades of colour and light, each providing opportunities to engage one's senses and sensibilities.

A small space within the garden, for quiet reflection, has been constructed under the ash tree. It is a hedged area and includes a water feature, a bench and piece of sculpture named "Metamorphosis" (Created and sculpted, and donated to Candle, by Dervella McNee). A small bronze plaque with an inspirational thought has been laid and this includes a word of thanks to the Slaney Foundation who funded the Therapeutic Garden, landscaping and Entrance Gate.

During 2021 the final piece of this redevelopment was completed with a total redesign of the entrance area. The new walls, gate and ambient is the first interaction with Candle for young people, families, staff and visitors and the new design eschews a sense of welcome, warmth, safety and embrace.

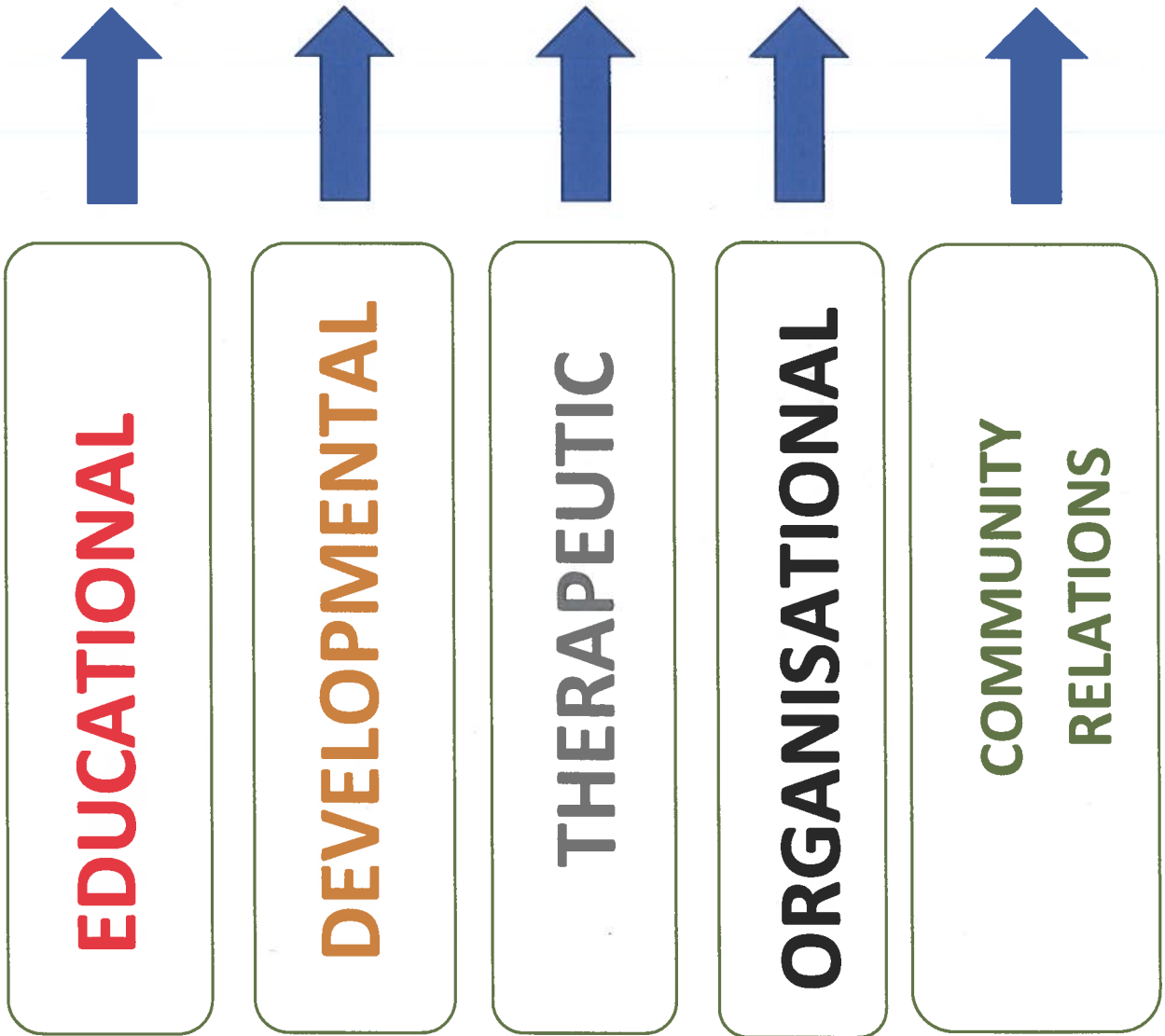
The Candle building received an award in the RIAI Annual Awards 2020 under the title of "Wellbeing". To mark this award, the 2021 March edition of the RIAI magazine contained a very interesting feature on Candle and how our vision/work is reflected in the new building structure.

4. Strategic Planning

In 2020 the Board of Trustees launched a new 4-year Strategic Plan, 2020-2023. This Plan is the guiding principle for the organization at this time and represents a very ambitious and focused agenda. We believe that this Plan is innovative and creative, and articulates the key advancements required in the Candle organization in order to meet the needs of current and future participants.

The Strategic Plan emerged from a detailed process of reflection and consultation. Over a period of 4 months key stakeholders were involved in a series of workshops aimed at reviewing our previous 3-year plan and identifying the vision, focus and direction for the years ahead. These stakeholders included the young people who access the services, representatives of our funding agencies, key strategic partners within the community, the staff and management team, and the Board of Trustees. The final product grew organically over the period and represents the combined wisdom and endeavour of these relevant and important parties. The Plan is informed and guided by a number of governmental policy documents and other important publications, and these are listed within. And, of course, the ethos, aims and objectives of Candle, with its developments to date, underpin and are central to each strategic goal and objective. The strategic goals outlined have emerged from a reflection on the vision for the Candle organization under the 5 pillars of education, developmental, therapeutic, community relations and organizational.

STRATEGIC GOALS 2020-2023



5 PILLARS

STRATEGIC GOALS 2020-23

ORGANIZATION

Goal A: To clearly articulate a vision for the organization that cherishes our heritage and values while reaching towards new horizons that reflect emerging needs, new research, and the signs of the times

Goal B: To foster an organisation that can respond dynamically and imaginatively to the needs of those who access services, and can deliver on strategic plans as agreed with stakeholders, particularly funding agencies

EDUCATION

Goal C: To continue to shape a holistic and responsive education and training service that meets the needs of all young people and realises their aspirations

THERAPEUTIC

Goal D: To uphold the vision of the Therapeutic Space, proactively and innovatively expanding therapeutic interventions in response to trauma and adversity

DEVELOPMENTAL

Goal E: In the journey to becoming a Trauma Infused Service (TIS), the reality of trauma and its effects will be central to all developmental processes and programming

COMMUNITY RELATIONS

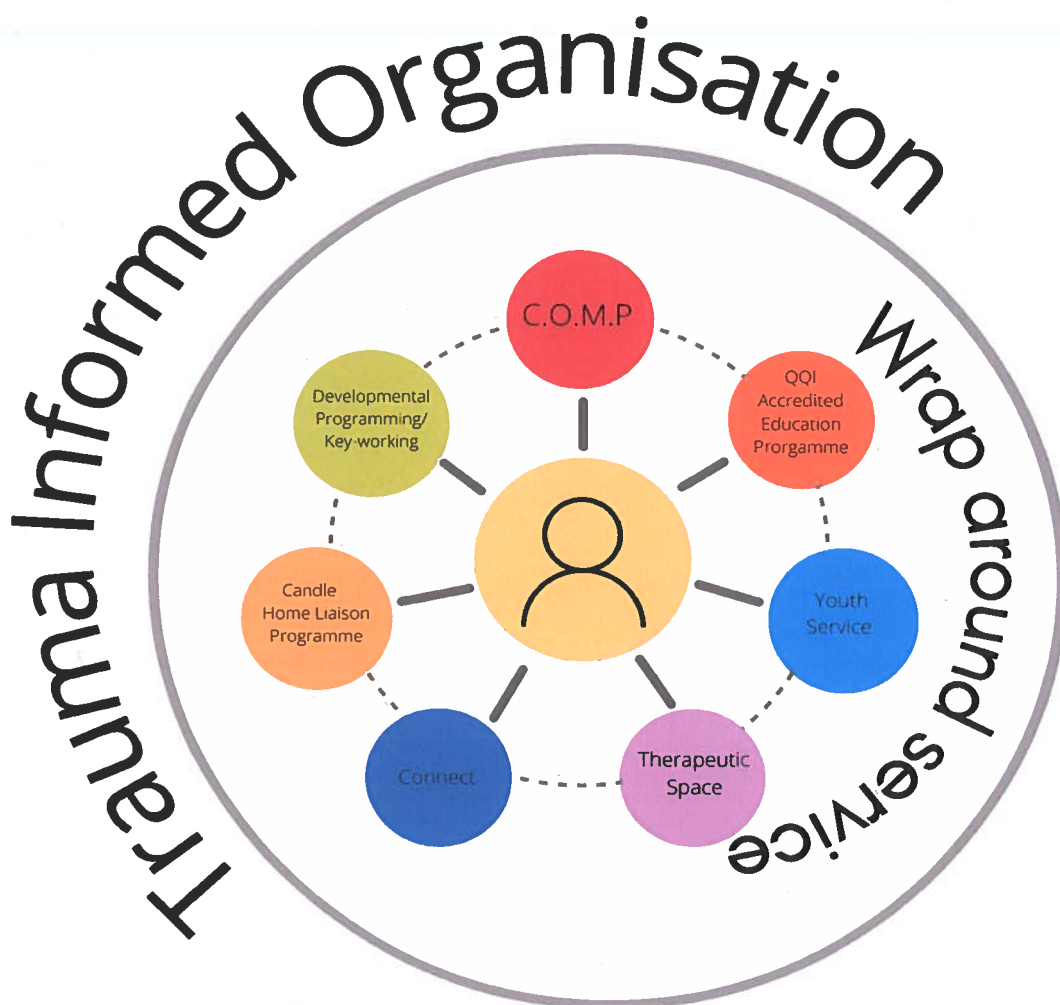
Goal F: Promote Candle Community Trust in the community and build awareness of the range of services being provided

Goal G: Working collaboratively with other agencies to develop holistic interventions that meet the needs of the community in order to maximise the use of resources

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5.Candle- A Trauma Informed Organization

Candle has been in the process of becoming a trauma informed organisation over the past 3 years. In 2021 this process involved a review of all aspects of the organisation using a trauma informed lens. The design and structure of the new redeveloped building at Candle aims to reduce stress and chaos and prevents triggering people into re-traumatisation. The building conveys important messages to participants such as “we value you”, “we prioritise safety”, “we care for you”, “we hold you in mind”. The building itself holds participants in a cocoon of safety, warmth and containment, and supports the emergence of growth and development of the individual. All policies and procedures are being updated to include the language, attitudes and values of trauma informed practice. Staff have undergone intensive training in trauma informed organisations and trauma approaches during 2020/21. Services at Candle are infused with trauma informed approaches and new services have been created to further the aims of such approaches.



“A programme, organisation, or system that is trauma-informed realises the widespread impact of trauma, stress and adversity, and understands potential paths for healing and recovery. Recognises the signs and symptoms of trauma in staff, clients and all others involved in the system. Actively resists re-traumatisation (committed to being trauma reducing instead of trauma-inducing). Responds by fully and meaningfully integrating, embedding and infusing knowledge about trauma into policies, procedures, language, culture, practices and settings “ (Karen Treisman)

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6. Progression from Candle Educational Programme

In recent years, meaningful progression routes for Candle participants have become a real focus of our work. With greater levels of educational achievement by participants and a more focused care-planning process, we have seen levels of progression to employment and further education increase significantly. From the moment a young person commences at Candle, we now place progression as a key aspect of the training process. Learners, who successfully complete QQI Level 4 and Level 5 courses, have many progression pathways into further education opened up to them. Placing educational achievement and progression at the heart of a learner's placement provides the young person with an opportunity to change the direction of their lives, and to "escape" many of the detrimental aspects of marginalization.

In early 2020 Candle commenced the delivery of the new QQI Level 5 Award in Community Development following approval by the Education and Training Board (CDETb). The granting of this accreditation to Candle by the ETB was both surprising and exciting. Surprising because no other comparable service in Dublin is delivering Level 5 programming, and exciting as it offered young people the opportunity to progress from Candle to 3rd level degree course. In June 2021, the first 2 young people graduated from this course and commenced training at third level educational institutions. This is a tribute particularly to the resilience of these 2 young women but also to the training staff and mentors who provide the teaching and support that facilitate a successful outcome.

7. Interagency Training

On April 14th, a number of Candle Trustees and other invited guests from the Probation Service, TUSLA and the HSE joined a workshop in relation to a recently held six-month "Interagency Learning Forum" which was a collaboration between the Probation Service, TUSLA and Candle Community Trust, Ballyfermot. The forum was funded by DCYA under the "Whatworks Initiative".

This Workshop included a presentation by Dr. Karen Treisman, clinical psychologist and a leading expert in the field of relational and developmental trauma. Karen presented an understanding of trauma, trauma informed practice and offered signposts on becoming a trauma informed organisation. Key to the event was the presentation of a Report which provided feedback from the participants of the Interagency Learning Forum, including recommendations for leaders in relation to working with vulnerable young people and families. A copy of the Feedback Report and a YouTube link to a recording of the Workshop is now available.

8. Community Support Hub

From early in the pandemic all people were made aware of the physical effects of the Covid 19 virus, how we can protect ourselves and what we should look out for if symptoms arise. However, the mental effects of the virus only gradually began to be known (and to some extent are not yet fully known) but without doubt, lockdown, social distancing, and the imposed isolation for weeks took a toll on mental health, particularly the mental health of vulnerable young people.

As a response to these mental health needs of young people, Candle established the Candle Community Support Hub as a one-off intervention for 6 months in 2020. This initiative, which was independently evaluated, proved to be a very successful and meaningful response in terms of uptake by young people, commitment of referral agencies and, most of all, important developmental outcomes for young people in relation to their mental health and well-being.

Following a period of reflection by the Board and key management personnel in 2021 it was agreed to continue to provide this Community Support Hub at Candle for the foreseeable future. Important elements of continuing this service included the capacity at Candle to sustain a new service, the limiting of availability to 12 young people in the community at any one time, and the ongoing involvement of referral agencies who act as that wider wrap around support for the young person attending therapy.

The aim of this Hub is:

- to provide a contact point for therapeutic supports for young people and families in the Ballyfermot community
- to provide psychotherapeutic services to those young people referred including psychotherapy, drama therapy, group resilience programmes, mindfulness workshops
- to provide targeted support to parents of those young people attending for therapeutic services
- to establish a clear referral process through an interagency approach
- to reach out to young people and families who are not currently involved in Candle services or Therapeutic Space (additionality)

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9. Candle Outreach Mentoring Programme

The Candle Outreach Mentoring Programme (C.O.M.P.) was established as a pilot programme in April 2021 as a collaborative venture between Candle and Tusla. The overall purpose of the new service is to support young people in care, or on the cusp of care, to grow and develop in their educational, social and developmental needs: working within trauma informed and restorative frameworks to facilitate effective engagement, collaboration and learning.

The Mentoring Project is a partnership between Candle Community Trust and Tusla, The Child and Family Agency. In collaboration with social workers, social care workers and other key personnel, the role of the Candle project worker is to share in the case management of a targeted group of young people referred by Tusla as being on the edge of care or in care. Key methodologies of Trauma Informed principles, restorative practice and empowerment model will permeate all interventions and interactions. Candle personnel take a trauma informed approach, and this approach will inform interventions, plans and recommendations in the project. The project worker seeks to foster a spirit of collaboration with relevant stakeholders and to inform, support and influence the development of trauma informed practices, structures and services. Promoting and supporting the principles of trauma informed approaches underpins the work with young people, families and other stakeholders who deliver services on the ground.

The project aims to ensure the outcomes set out in the National Policy Framework for Children and Young People (Brighter Outcome Brighter Futures) are realized, supporting young people to reach their potential:

- Outcome 1: Active and healthy, physical, and mental wellbeing
- Outcome 2: Achieving full potential in learning and development.
- Outcome 3: Safe and protected from harm.
- Outcome 4: Economic security and opportunity
- Outcome 5: Connected, respected, and contributing to their world.

10. International Criminal Justice Network- Candle presentation

The International Criminal Justice Network held a virtual conference/event on the 12th May 2021 to discuss how the Covid-19 pandemic has impacted on the criminal justice sector and the delivery of services. For Ireland, they focused on how the Irish Prison Service and Probation Service have adapted to the Covid-19 pandemic.

The International Criminal Justice News-desk brought together practitioners and advocates of innovative criminal justice engagement in a series of facilitated online conversations and discussions. Streamed on YouTube Live, these conversations enabled online interactions and engagement from an international perspective, which put the experience of people working or living in different criminal justice systems as part of an interdisciplinary and global conversation. The IN-CJ news-desk followed a programme of themed discussions taking place across time-zones and travelling from East to West, starting in Malaysia and ending in Austin, Texas.

The Probation Service invited Candle to participate in this event. The discussions concentrated on the issues, working practices and experiences, that have emerged during Covid. Four staff members from Candle and Ciara O'Connor, Probation Service, presented on how Candle adapted its services when Covid hit and on how the new needs of young people were met through innovative and creative programming.

PROGRAMMES, ACHIEVEMENTS AND PERFORMANCE

The Training Programme

2021 began with a return to e-learning and classes being taught remotely via digital platforms. The Education Team at Candle had prepared a blended learning model to facilitate both online and onsite learning. Our learners had been assigned laptops which allowed them to work from home and the Training Programme timetable was followed remotely, as it would have been onsite. At the beginning of 2021 we delivered a wide variety of Level 3, 4 and 5 QQI modules, carried out skills demonstrations and assessments and made CAO applications, before returning to onsite learning.

The Training Programme at Candle Community Trust is aimed at early school leavers, those who have disengaged with the educational system or those who have completed second level education and wish to study our QQI Level 5 programme. We aim to support young people with diverse and complex needs. The age range of the young people accessing our programmes is 15 -21 years. All three of our major awards are focused on employment and progression opportunities. Our referrals come from Probation/IYJS, JLO's, HSE, local agencies and family and self-referrals. At Candle we offer a second chance in education. We respond to the needs of those young people who are marginalised and disadvantaged, while delivering an educational programme of an exceptional standard. We endeavour to continuously improve and implement progressive changes into the programme with the aim of preparing the young people to take on opportunities and challenges in their future.

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Accreditation

QQI qualifications are an important goal for every young person who engages in education at the centre: due to the sense of achievement and pride for the young person and the progression pathways that accredited qualifications open up. The programmes provided on the Training Programme are accredited by QQI (Quality and Qualifications Ireland). The awards are assessed at level 3, 4 or 5 on the National Framework of Qualifications (NFQ).

Awards available:

QQI Level 5 Major Award Community Development 5M3050	QQI Level 4 Major Award General Learning 4M2010	QQI Level 3 Major Award Employability Skills 3M0935
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Achieving a Major Award at level 3,4 or 5 is the principal accreditation goal of each learner. The level 4 major award remains the heart of the education programme. The overall aim of the awards is to focus on learning skills for further education or employment. Trainees also can obtain a Safe Pass, Manual Handling and other certificates from external facilitators and are encouraged and supported in doing so.

Support

We believe our education programme to be unique in terms of the range of supports offered and the emphasis on the education and developmental needs of the young person. All education programmes are underpinned by the guiding principles of the Restorative Practice Model, the Empowerment Model and the Trauma Recovery Model and strive to offer appropriate interventions and build resilience in our young people. All young people who attend the Training Programme have the opportunity to access our Therapeutic Space.

Gaisce Award

Gaisce, the President's Award, is the most prestigious youth award for young people in Ireland aged 15-25 to dream big and realise their potential. Gaisce is focused on, and driven by the following core values, Empowerment, Inclusion & Equality, Respect and Excellence. In essence, Gaisce or 'great achievement' is a self-development programme for young people. By taking part in Gaisce, young people take on exciting personal, physical and community challenges and develop new skills and friendships. Young people set and pursue personal goals in four different areas of activity.

In Candle in 2021, we had 10 young people working towards their bronze award ranging in age from 16 to 21. To achieve this award the young people, take part in several activities each week in each of the challenge areas: Personal Skills, Community Involvement and Physical Recreation. The bronze award challenges will be completed in Spring 2022 when the participants will undertake an Adventure Journey at the Carlingford Adventure Centre.

LEARNER PROFILE – Training Programme	2021	2020
Numbers aged 16/17 (at commencement)	18	12
Numbers aged 18-20 (at commencement)	14	9
LEARNER OUTCOMES – Workshop Training Programme		
Numbers in training during period	32	21
Numbers commenced during period	17	6
Numbers finished during period	17	6
Number who completed programme	12	2
Number dropped out due to personal circumstances	5	3
Number dropped out due to inability to complete	1	1
LEARNER DEVELOPMENT – Workshop Training Programme		
Induction Programmes completed	32	21
Care Plans developed and reviewed	32	21
Literacy input	32	21

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ACCREDITATION ACHIEVED – Workshop Training Programme	2021	2020
Number of Major Awards in Employability Skills Level 3	1	1
Number of Major Awards in General Learning Level 4	8	3
Number of Major Awards in Community Development Level 5	2	0
Number of Minor Awards Level 3	9	11
Number of Minor Awards Level 4	63	46
Number of Minor Awards Level 5	16	4
Application of Numbers L3	1	1
Computer Literacy L3	1	1
Woodwork L3	7	7
Painting L4	5	6
Graphic Design L4	7	6
Personal Effectiveness L4	8	4
Work Experience L 4	2	4
Communications L 4	7	7
IT Skills L 4	5	5
Woodcraft L 4	5	6
Health Related Fitness L4	6	7
Functional Mathematics L4	8	1
Career Planning and Preparation L4	10	0
Communications L5	2	2
Personal Effectiveness L5	2	2
Understanding Community Development L5	2	0
Community Arts Context and Practice L5	2	0
Community Development Practice L5	2	0
Social Studies L5	2	0
Working with Groups L5	2	0
Personal and Professional Development L5	2	0

SOCIAL AND PERSONAL DEVELOPMENT – Workshop Training Programme	2021	2020
Positive Mental Health	12	21
Socialisation Programme	32	12
Music Programme	13	0
Horticulture Programme	22	0
Sports Programme	21	21
Gaisce	15	2

REFERRALS – Workshop Training Programme	2021	2020
The Probation Service	4	5
Candle Youth Programme	1	2
TUSLA	8	3
Youth Agencies/other	5	2
Self-referral	23	9

TRACKING AND SUPPORT – Workshop Training Programme	2021	2020
Number of ex trainees who received support	7	3

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PROGRESSION PROGRAMME – Workshop Training Programme		
Numbers progressed to further training/education	5	1
Numbers progressed to employment	5	1

Connect Programme:

The Connect Programme is a programme with a difference that focuses on providing interventions and supports to help young people make healthier life choices and encourage pro social behaviour within their community. The programme works with males and females from the locality and surrounding areas between 16 and 21 years of age. Many of the young people attending the Connect Programme are early school leavers and often face the challenge of reintegration into education and the community which can be daunting. The Programme reintroduces structure, routine and a sense of achievement. The support provided to the young people helps with the complexities of their young lives and strives to empower them to grow, stabilise and develop within themselves and within the community. A significant number of Connect participants engaging in the programme are referred through the Probation Service. There is a particular focus on restorative practices and seeking to divert young people from offending behaviours. We work closely with the Irish Youth Justice Service, Probation Service, TUSLA & local agencies, accepting referrals from all the above.

LEARNER PROFILE – Connect Programme	2021	2020
Numbers aged 15 (at commencement) Connect Youth Programme	3	1
Numbers aged 16/17 (at commencement)	21	6
Numbers aged 18-21 (at commencement)	9	4

LEARNER OUTCOMES – Connect Programme	2021	2020
Numbers attending during period	33	20
Numbers commenced during period	10	10
Numbers progressed to Candle Training programme	17	6
Numbers progressed to other Training Centre/education	1	1
Number dropped out due to personal circumstances	10	4
Number dropped out due to inability to complete (detention)	2	3
Number dropped out due to non-attendance	1	1

LEARNER DEVELOPMENT – Connect Programme	2021	2020
Induction Programmes completed	33	19
Care Plans developed and reviewed	33	19
Literacy input	2	19
One to one specialised programme	3	1
Progression plans developed	33	19

SOCIAL AND PERSONAL DEVELOPMENT – Connect Programme	2021	2020
Crime Awareness	33	19
Drug and Alcohol Awareness	33	19
Sexual Health Awareness	33	19
Positive Mental Health	33	19

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REFERRALS – Connect Programme	2021	2020
The Probation Service/IYJS	12	5
JLO/ Garda Diversion Projects	11	5
Self-referral	6	3
Other	4	2

Youth Service:

Candle delivers a high-quality youth service to young people aged 10-25 years, offering a number of daily, afternoon and evening groups and drop in clubs. Young people participate on a voluntary basis. The clubs provide the young people with a safe space where they can relax, be themselves and feel supported by staff and peers. Young people participate in a number of activities and programmes which focus on personal and social development. These programmes are responsive to their changing needs.

Youth Service - Highlights of the Year

Summer Programme

This year in Candle Youth Service the focus of our summer program was to get Young People out and about and provide activities that would support Young People to recover from the impact of multiple lockdowns. We aimed to support Young People to re-engage with each-other, the Youth Service and nature and dis-engage from their mobile phones. The summer programme provided Young People with opportunities for adventure, challenge and exploration. Trips included Kayaking, Hiking and Outdoor Adventure Centres. The Young People developed resilience & determination in challenges they encountered in Adventure Centres and grew in confidence as a result. The Young People learned new skills, overcame fears, explored and enjoyed the stillness of Carlingford Lough. The summer programme brought Young People together who did not have any other social outlets and provided an opportunity for the Young People to work as a team, make friends, be challenged and of course have a lot of fun!

Throughout the summer the Youth Service enjoyed the tranquillity that the therapeutic garden offered and the beauty of Candle's outdoor Campus.

Detached Youth Work

During the summer months the Youth Service took part in weekly detached Youth Work in the Community. This involved visiting public spaces in which Young People 'hung out' and bringing the service to them. During this process the Youth Service engaged with new Young People and got a chance to see our 'usuals' out and about in their community. This piece of work strengthened Candle's work within the community and also provided us with an opportunity to support Young People in a different capacity. During the build up to Halloween there were a lot of Bonfires in the area and Fireworks, we used our learning from being out in the community and the dangers that Young People faced around this time of year to open up conversations around how the Young People can keep themselves safe this time of year.

Halloween

The Young People in the Youth Service worked to create Candle's Photo Booth. Candle worked in partnership with other community organisations to create a Halloween Event for the Community. Young People supported the delivery of the Photo Booth on the day and engaged with their community.

Overnight Adventure

The Candle Overnight took place in November this year, there was a chill in the air, but the Young People enjoyed the comfort of warm fires, hot chocolate and marshmallows and some board games! During the day the Young People took part in a range of activities and ended the night sharing a Bonfire with other Young People from around the city who were also on overnights.

Christmas Takeaway and Movie Nights

Over the Christmas Period we tried something different this year in Candle, instead of getting caught up in the Christmas Excitement we enjoyed a quieter space in Candle in which the Young People could relax, watch a Christmas film, get creative with a range of Arts & Crafts and enjoy a very tasty takeaway together! The Young People really enjoyed this, and we think it supported the Young People in having a sense of 'calm' during a very busy period.

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YOUNG PEOPLES OUTCOMES – Youth Programme		2021
Numbers attending during period (individual young people)		95
Number of overall formal contacts		1,765
Attendance figures for:	No. of Y/P	Contact
Youth Café 16+ - 2 X a week to Sept.	19	470
Youth Café 2 nd /3 rd Year (Sept Start)	15	140
Girl's Group (Sept Start)	8	54
Boy's Group	10	351
6 th Class	27	144
First Years	10	126
Community Hub Group	6	64
Young Women's Empowerment Group	4	24
Key-working 18-21 yr olds	6	152
Targeted Outdoor Summer Programme	15	90
One: One Work (Covid- 19)		150

YOUNG PEOPLES PROFILE – Youth Programme		2021
Numbers aged 10-12 years		37
Numbers aged 13-14		36
Numbers aged 15-18		16
Numbers aged 18 +		6
Number of females attending programme		61
Number of males attending programme		34

SOCIAL AND PERSONAL DEVELOPMENT – Youth Programme		2021
Health Eating Workshops		6 YP
Resilience Programme		6 YP
Arts Programme		6 YP
Dance Programme		6 YP
Halloween Community Event		10 YP
Outdoor Recreational Programme to support mental Health		15 YP

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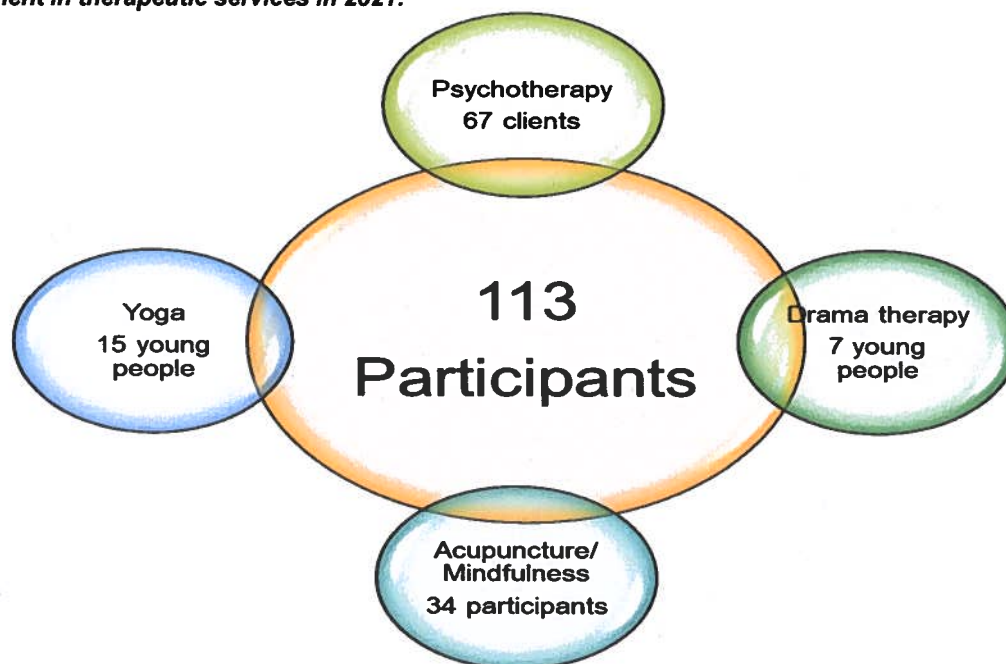
Therapeutic Space

The Therapeutic Space is open to all young people who attend Candle services including the Training programme, Connect Project and Youth Programme. The service provides weekly individual psychotherapy and counselling on site at Candle. Young people who present with complex needs are supported in the Therapeutic Space to work through their personal struggles. Often underlying trauma has arrested a young persons' personal and social development and there is an urgent need to address this so that the young person can fully partake in educational and developmental programmes. Young people are also offered weekly sessions in acupuncture, reflexology and yoga, therapies credited for addressing both the physical and emotional ailments related to stress, anxiety and grief.

We also engaged the services of a nutritional therapist throughout the year, who worked with young people presenting with nutrition issues (obesity, poor diet). They were encouraged and supported in making small changes to their diet that could have a vast impact on both their physical and mental well-being. The canteen menu is continuously reviewed to ensure we are providing nutritious and balanced meals at lunchtime and also responding to the young people's dietary needs.

Our focus on promoting healthy living and physical health is complemented by our physical activity programme which includes gym work and squash that has been incorporated into the Trainees and Connect participants' timetable. Counselling services have also been made available to parents of young people attending Candle, young people attending the local schools and youth agencies on a need's bases.

Engagement in therapeutic services in 2021:



YOUNG PEOPLES OUTCOMES – Therapeutic Space	2021	2020
Numbers accessing service during period	113	139
Attendance figures:	No. sessions	
Counselling/Psychotherapy (29 clients)	444	461
Community Support Hub (38 clients)	301	162
Yoga (15 individual y/p from June)	76	21
Yoga via zoom (6 participants twice weekly)	74	0
Acupuncture/Mindfulness (34 individual y/p)	215	194
Parent Support (6 parents)	25	0
CHLP (5 parents)	114	45
COMP (2 y/p from November)	6	0
CSH (3 y/p from July)	36	0

The Candle Community Trust
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Candle Outreach Mentoring Programme

The Candle Outreach Mentoring Programme (C.O.M.P.) was established as a pilot programme in April of this year as a collaborative venture between Candle and Tusla. The overall purpose of the new service is to support young people in care, or on the cusp of care, to grow and develop in their educational, social and developmental needs: working within trauma informed and restorative frameworks to facilitate effective engagement, and learning.

All interactions with the young people availing of the service to date has been influenced by a relationship model; in that the first port of call is to actively build positive working relationships with them, getting to know them and ensuring their comfort and trust is established, before any exploration on their life choices or behaviours; or before more in-depth developmental intervention is undertaken. The duration of the formation of these relationships is very individual based and the service takes a very respectful and flexible approach in being guided by this and a bespoke approach is adopted. At the heart of interaction with young people is the creation of a genuine appreciation and enjoyment in spending time with them. As simple as this may sound, it is the cornerstone of the approach, in that it goes a long way in the young people trusting the relationship, feeling validated & valued and acceding to open-up about their life experiences and their views of the world.

The service rotates around the availability and timetable of the young people with weekly 1-to-1 sessions taking place at varying times of the week (a number of Saturday sessions have also taken place), as well as varying times of the day. The structures and settings of these sessions are also led by the young people, with content being assorted to meet the ever-changing need and daily situations of the young people involved. This content has ranged from more informal developmental workshops on emotional regulation, social development, communication skills, Identity & Self Worth and Safe Driving Theory programmes to more informal discussions around issues such as personal identity, welfare & safety, drug use, educational advice and support. Contact time has been conducted within foster family homes, residential units, special care units, local parks, GAA fields, pool halls, horse stables, river walks and within the Candle premises itself. Some young people are content and at ease in interacting on a simple car journey where the less formal setting can facilitate great discussion and self-reflection.

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C.O.M.P Service statistics – (Apr '21 – Dec 21)	
Tusla Referrals	14*
Y/p actively engaged in C.O.M.P service	10
Overall Session Contacts	156
Statutory Meetings (<i>Child in Care Reviews, Core Group Meetings, Collaboration/Professional Meetings, Formal Social Work Meetings</i>)	27
Residential Team Meetings	5
Other Professional Support Meetings (<i>G.A.L., School Officials, etc</i>)	7
*1 y/p referred as an emergency contact on week intervention	

The Candle Home Liaison Programme

The Candle Home Liaison Programme (CHLP) aims to engage the most 'hard-to-reach' young people, support their motivation and involvement, as well as to enhance their well-being through the facilitation of a supportive home environment. The involvement and support of parents and the family is crucial during the young persons' engagement with our services. It is our experience that better outcomes are realised when parents and families are involved in their child's placement.

The function of the Home Liaison role is to work on the ground, increase parental involvement and help to facilitate a supportive home environment. The implementation of frequent family contacts offers the opportunity of parenting support with the purpose of communication, strengthening parenting skills and identifying needs. By building a positive relationship with the parents from the beginning and with ongoing frequent contact, Candle aims to establish a positive foundation for successful cooperation to support the young person's development.

During 2021 some of the key initiatives undertaken included:

- o *Support with getting online*
- o *Consultation with Parents*
- o *Family Mindfulness*
- o *Acupuncture Appointments*
- o *Good Mood Food Talks*
- o *Parents Group*

With increased opportunities to meet in person, it is envisioned that the CHLP can continue to build upon the relationships and connections with parents and further expand the reach of the programme. This important part of the wrap around supports offered by Candle will also continue to support better outcomes for the young people.

The Candle Community Trust

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Candle Community Trust is a company limited by guarantee not having share capital. At year end Candle Community Trust had 9 company members. Details of the trustees of the company are maintained in the Trustees Register at the Candle premises and any appointments / resignations are notified to the Companies Registration Office (CRO) in a timely manner in line with current Company Law.

The objectives for which Candle Community Trust is established as per the Memorandum of Association are as follows:

Main Objects

- o To establish day attendance centres where the young people in accordance with the objective of the Trust can meet for the purposes of discussions and receive counselling advice, assistance and friendship
- o To promote, encourage, and participate in the training of suitable persons in the skills of leadership to work with young people in accordance with the objective of the Trust

Candle Community Trust has been granted charitable status and the charity number is CHY8999. The Charity Regulator number is 20022501.

Organizational Background

Candle Community Trust, established in 1977, is an NGO working with "at risk" young people in Ballyfermot, Dublin 10. The Project aims to provide a context for emotional, intellectual, physical, social and spiritual growth and development.

Vision

Everyone is welcome here, equally cherished for the gifts they bring to our community.

Mission Statement

To provide a context for 'at risk' young people to grow and develop physically, intellectually, aesthetically and spiritually in community.

Aims and Objectives

The aim of Candle Community Trust is to provide the following:

- o To provide a safe, warm and friendly environment within which young people can grow, mature and develop
- o Nurture and develop healthy, trusting and respectful relationships with each young person as a context for personal and social development
- o To offer educational, developmental and therapeutic programming that meets the needs of marginalized and disadvantaged youth
- o Provide opportunities for educational progression and employment
- o To build resilience and inner well-being using key, research-based methodologies and practices
- o To recognize and respond to trauma and its effects in the lives of young people
- o Support young people in making healthy life choices which express their creativity
- o Reach out to parents and families through focused interventions
- o To collaborate with stakeholders and key community organizations in responding to individual and community needs

Governance

Good governance is a central focus of the Candle Board of Trustees. Principles of good governance such as leadership, exercising control, being transparent and accountable, working effectively, and behaving with integrity provide the benchmark for the running of the organisation. Candle has ensured that systems and processes are in place to ensure that the organization achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way. The Governance Handbook for Board members sets out the organisation's governance policy, procedures and practices to ensure that the organisation uses transparent decision making to direct its resources and exercise power in an effective and accountable way.

As a registered charity, Candle Community Trust must be compliant with the Charities Governance Code. This code explains the minimum standards the Trust should meet to effectively manage and control the charity. Good governance involves putting in place systems and processes to ensure the charity achieves its charitable objectives with integrity and is managed in an effective, efficient, accountable and transparent way.

The completed Candle Compliance Record in relation to the Code was reviewed and adopted by the Board of Trustees, at the February 2022 meeting. Throughout 2021 this Compliance Record was continuously updated and reported on at board meetings as the work of the Trust continued and evolved.

The Candle Community Trust TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

The Board held regular meetings throughout 2021 and received scheduled reports on governance/management, finances, Candle Covid 19 response plan, child safeguarding, health & safety, human resources, service delivery and programming.

Trustees

Candle Community Trust currently has 9 company trustees. All Company trustees work in a voluntary capacity and do not receive any remuneration or expenses. The list of trustees is as follows:

<i>Name</i>	<i>Position</i>
Seamus Taaffe	Company Trustee (Chairperson)
John O' Gorman	Company Trustee (Vice Chairperson)
Ross McQueirns	Company Trustee (Treasurer)
John Duffy	Company Trustee (Company Secretary)
Caitriona Geraghty	Company Trustee
Beatrice Vance	Company Trustee
Sarah Green	Company Trustee
Patrick Lavelle	Company Trustee
David Bagnall	Company Trustee

Representatives who attend Candle Board of Management Meetings

Ciara O'Connor	Senior Probation Officer
Garreth Tierney	Liaison Officer - CDYSB

The AGM was held on the May 27th, 2021, and there were six Board meetings held in 2021.

General Duties of Trustees

The Board are bound by an overriding duty, individually and as a group, to act reasonably at all times in the interests of the organisation and of its present and future beneficiaries. The general duties which the Board owe to the company in the performance of their role include:

Compliance with legislation

Trustees must ensure compliance by the company with the Companies Act 2014. A breach of this duty will not invalidate any contract or agreement or affect its enforceability, other than by the Company trustee in breach. This is without prejudice to the principles of liability of a third party where he or she has been an accessory to a breach of duty or has knowingly received a benefit from such a breach.

Interests of members and employees

Trustees must take into account the interests of the members of the company and have regard to the interests of the employees in the performance of their functions however it is worth noting that this duty is owed by the trustees to the company, not to the members or employees.

Appointment of company secretary

There is an obligation on trustees to ensure that the company secretary is suitably qualified for the role. In appointing a company secretary, the trustees shall have a duty to ensure that he or she has the skills necessary to enable him or her to maintain (or procure the maintenance of) the records of the company (other than accounting records) necessary under the Companies Act.

Trustees' duty to disclose any interests in contracts made by the company

A trustee who is, in any way, directly or indirectly interested in a contract or proposed contract to which his or her company is a party, shall have a duty to disclose the nature of that interest at a meeting of the trustees. This is, in the main, a restatement of the existing law.

Breach of duty liability to account and indemnify

The Companies Act 2014 provides that breaches of certain trustee duties will result in the trustee who is in breach being liable to account to the company for any gain made by him or her and to indemnify the company against any loss made by it as a result of any such breach.

The Candle Community Trust

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Responsibilities and Decisions

All board members are equally responsible in law for the board's actions and decisions and have equal status as members of the board. At all times the board acts collectively, even if an individual does not agree with the majority decision. The chairperson has the right to call a vote, although this would be only exercised where usual consensus decision-making processes have not been successful.

By agreeing to participate at board level, all members agree to:

- Understand their role and responsibilities as described in the Board handbook
- Know and support the mission of the organisation
- Uphold the values, aims and objectives of the organisation
- Give adequate time and energy to the duties of being a trustee
- Prepare for meetings in advance
- Maintain confidentiality
- Offer informed and impartial guidance
- Fulfil fiduciary and statutory duties
- Participate in committees and special events where possible
- Support the Candle Director, while monitoring their conduct
- Present their views on all topics and listen to those of other members
- Act with integrity, and avoid or declare personal conflicts of interest

The Board gives the CEO authority to operate the business of the company and this individual is accountable for, and reports to the board, on day-to-day operations and performance. This includes contributing to and the implementation of the strategic plan; leading; recruiting and managing the staff; managing the organisation and its finances effectively and efficiently; representing Candle Community Trust. The Candle Director reports directly to the Board. Board meeting agendas are planned in advance. The agenda is established by the chairperson in conjunction with the secretary and the CEO.

Selection and Induction of Trustees

The Board of Trustees of Candle Community Trust is a body of elected individuals who jointly oversee and govern the activities of the organisation.

Recruitment Procedure

The chair instigates processes to recruit new members. In some cases, this is preceded by a skills audit so that people with the appropriate skills can be targeted.

Vacancies on the board are advertised through agreed forums as agreed by the board. The steps that are to be followed include:

- Role to be advertised (usually Boardmatch)
- Selection process (as agreed by the Board)
- Nomination of candidate and approval by Board
- Signing of B10 Form
- Selected candidate to be inducted

Induction of new Trustees

Induction to the board occurs as soon as possible after an individual has been selected to join the board. Induction is the responsibility of the chair and involves a meeting in which the following will be introduced:

- The role and aims of the organisation
- Its core activities
- History

Also covered is an introduction as to how the board functions, as well as the role and responsibilities of becoming a member of the board. The new Board member will meet with the CEO, staff members and young people at Candle Community Trust.

The new board member receives an induction pack which includes at a minimum:

- A copy of the Board handbook
- Minutes of the previous six board meetings
- Last Financial Audit Report and Annual Report
- Copies of current Strategic Plan and Operational Plan
- Forms for signing, consenting to membership

The Candle Community Trust

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2021

Strategic Planning

The strategic plan documents where the organisation is going and how it plans to get there. The strategic plan describes the organisation's goals, visions and areas of action for a period of 4 years. Strategic planning has the following characteristics:

- A clear and transparent process that ensures clear pathways of communication with any group invited to participate in the formulation of the strategic plan
- Organisational review and/or evaluation informs the strategic plan
- The process includes a draft phase whereby selected groups can provide input into content prior to final sign off
- The plan is clearly written
- The plan also identifies key performance indicators (ways of proving that the organisation has achieved its objectives), so that it can be determined whether the goals have been met
- The plan outlines the resources that are required for it to be carried out

Operational Planning

The organisation will always have an annual plan which sets out the work plan for each area of operation. The annual plan includes clear goals or key performance indicators that form the basis of service review and evaluation. Annual plans are developed in line with the longer-term strategic plan of the organisation.

Financial Review

Candle Community Trust operates within tight budgetary frameworks and the public funding received is spent wisely and prudently throughout the year. We are grateful to our funding agencies who continue to support us and believe in the integrity of the work. The Probation Service, City of Dublin Educational and Training Board (CDETb), City of Dublin Youth Service Board (CDYSB), HSE and TUSLA continue to be our key funding agencies. In 2021 Candle continued its fundraising initiative for the redevelopment project and a number of private donations were received, which have been included in restricted funding in the statement of financial activities.

The Statement of Financial Activities, statement of comprehensive income, statement of financial position, cash flow statement and related notes for the year ended 31 December 2021 are set out in the latter part of this document. The results for the year are set out herein.

Principle funding resources

The principal funding resources for the company are currently the grants received from the Probation Service, City of Dublin Educational and Training Board (CDETb), Department of Children and Youth Affairs (through CDYBS), HSE and TUSLA. The company also receives one off funding and donations.

Policy for holding reserves

Unrestricted funds are available for the use, at the discretion of the Trustees, in furtherance of the general objectives of the charity. Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Principal Risks and Uncertainties

The Trustees have assessed the risk and have taken measures to manage these risks in Candle Community Trust as follows:

Market Risk

In common with many Government funded charities, the Trust is affected by the budgetary constraints implemented by the national government.

Fraud Risk

This risk is mitigated by maintaining segregation of duties for receipts of funds, and the payments of creditors. The Trust has put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure validity of all transactions.

Funding Risk

In common with other Trusts operating in Ireland in this sector, the Trust is dependent on income from state organisations.

Reputational Risk

This risk refers to the potential for negative publicity, public perception or uncontrollable events to have an adverse impact on the company's reputation. Delivery of an open, accountable and best practice service in collaboration with all relevant stakeholders is central to Candle policies and procedures and is critical to addressing this risk.

The Candle Community Trust
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 December 2021

Managing Risk

A Risk Register is maintained by Candle Community Trust and is reviewed on an ongoing basis. In relation to programmes provided to young people risk assessments and plans are drawn up for all activities

Covid 19 Risk

The outbreak of Covid 19 worldwide presents a risk for all businesses and organizations. The Trustees are monitoring developments and are confident that the charity is in a strong position to respond to these challenges. The Trustees are adhering to guidance as issued by the government in order to prioritise the health and safety of all employees, young people and other stakeholders. Additional notes relating to this risk are outlined in other sections of this Financial Report

Auditors

The auditors, Crowleys DFK Unlimited Company, (Chartered Accountants and Statutory Audit Firm) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Candle Community Trust subscribes to and is compliant with the following:

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

Post Balance Sheet Events

There were no events subsequent to the year end that would impact on, or require disclosure in the financial statements or in the notes thereto.

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 trustees 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 Trustees have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Candle Community Trust, P.O. Box 1145, Lynch's Lane, Ballyfermot, Dublin 10.

Approved by the Board of Trustees on 26/05/2022 and signed on its behalf by:


Seamus Taaffe (Chairperson)
Trustee


John O'Gorman (Vice Chairperson)
Trustee

The Candle Community Trust
TRUSTEES' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2021

The trustees, who are also directors of The Candle Community Trust for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees 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 trustees 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 trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees 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 Trustees' 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.

Approved by the Board of Trustees on 26/05/2022 and signed on its behalf by:


Seamus Taaffe (Chairperson)
Trustee


John O'Gorman (Vice Chairperson)
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of The Candle Community Trust

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of The Candle Community Trust for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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 2021 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 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 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 4 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 trustees' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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.

In our opinion 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Candle Community Trust

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 Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 24, the trustees 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 trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 27, which is to be read as an integral part of our report.

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 any 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.

Natalie Kelly
for and on behalf of
CROWLEYS DFK UNLIMITED COMPANY
Chartered Accountants and Statutory Audit Firm
16 / 17 College Green
Dublin 2

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The Candle Community Trust

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

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 trustees.
- Conclude on the appropriateness of the trustees' 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.
- 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.

The Candle Community Trust

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Incoming Resources							
Charitable activities							
- Grants from governments and other co-funders	5.1	-	1,110,564	1,110,564	-	1,045,230	1,045,230
Other income	5.2	5,198	-	5,198	3,279	-	3,279
Total incoming resources		5,198	1,110,564	1,115,762	3,279	1,045,230	1,048,509
Resources Expended							
Charitable activities	6.1	-	1,035,863	1,035,863	-	898,395	898,395
Net incoming/outgoing resources before transfers		5,198	74,701	79,899	3,279	146,835	150,114
Gross transfers between funds		-	-	-	(27,261)	27,261	-
Net movement in funds for the financial year		5,198	74,701	79,899	(23,982)	174,096	150,114
Reconciliation of funds							
Balances brought forward at 1 January	15	142,932	2,195,461	2,338,393	166,914	2,021,365	2,188,279
Balances carried forward at 31 December		148,130	2,270,162	2,418,292	142,932	2,195,461	2,338,393

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


The Candle Community Trust

BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	9	<u>2,302,630</u>	<u>2,223,423</u>
Current Assets			
Debtors	10	23,896	16,407
Cash at bank and in hand		<u>491,827</u>	<u>370,317</u>
		<u>515,723</u>	<u>386,724</u>
Creditors: Amounts falling due within one year	11	<u>(400,061)</u>	<u>(271,754)</u>
Net Current Assets		<u>115,662</u>	<u>114,970</u>
Total Assets less Current Liabilities		<u>2,418,292</u>	<u>2,338,393</u>
Funds			
Restricted funds		2,270,162	2,195,461
General fund (unrestricted)		<u>148,130</u>	<u>142,932</u>
Total funds	14	<u>2,418,292</u>	<u>2,338,393</u>

Approved by the Board of Trustees on 26/05/22 and signed on its behalf by:


Seamus Taaffe (Chairperson)
Trustee


John O'Gorman (Vice Chairperson)
Trustee

The Candle Community Trust
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		79,899	150,114
Adjustments for:			
Depreciation		71,952	59,062
Interest receivable and similar income		(6)	(23)
		<u>151,845</u>	<u>209,153</u>
Movements in working capital:			
Movement in debtors		(7,489)	(4,456)
Movement in creditors		128,307	33,637
		<u>272,663</u>	<u>238,334</u>
Cash flows from investing activities			
Interest received		6	23
Payments to acquire tangible assets		(151,159)	(228,069)
		<u>(151,153)</u>	<u>(228,046)</u>
Net cash generated from investment activities		<u>(151,153)</u>	<u>(228,046)</u>
Net increase in cash and cash equivalents		121,510	10,288
Cash and cash equivalents at 1 January		370,317	360,029
Cash and cash equivalents at 31 December	18	<u>491,827</u>	<u>370,317</u>

The Candle Community Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

The Candle Community Trust is a company limited by guarantee (registered under Part 18 of the Companies Act 2018) incorporated and registered in the Republic of Ireland (CRO Number: 71945). The registered office of the company is Candle Community Trust, P.O. Box 1145, Ballyfermot, Dublin 10 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

Basis of preparation

The financial statements are prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102) and with generally accepted accounting principles in Ireland and the Irish Statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Financial Reporting Council, as promulgated by Chartered Accountants Ireland. The following policies have been applied consistently in dealing with items which are considered material to the charitable company's financial statements.

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.

Incoming Resources

Capital grants received and receivable are recognised as income once received. They are not treated as deferred income as the accrual model is not permitted by SORP.

Revenue grants are deferred when received and credited to the Statement of Financial Activities when obligations for the grant have been fulfilled.

Voluntary income including donations, gifts and legacies that provide core funding or are general in nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the donation must only be used in future accounting periods.

Resources Expended

All resources expended are accounted for on an accruals basis. Certain shared costs are apportioned to activities in furtherance of the objects of the charity. Staff costs and overheads are apportioned to each funder on the basis of the specific funding stream as a percentage of total funding streams.

Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds can only be used for the particular restricted purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose. Further extension of the nature and purpose of each fund is included in the notes to the financial statements.

Donations of Services and Services in Kind

The Charity receives donations in kind in relation to the services completed by the Board of Trustees. This figure is not included as income in the financial statements.

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

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:

Land and buildings freehold	-	2% Straight line
Original Premises	-	Fully Depreciated
Fixtures, fittings and equipment	-	20% Straight line
Asset Under Construction	-	2% Straight line (To begin when asset in use)

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 year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred. For construction contracts where The Candle Community Trust is defined as the principle contractor, VAT is paid directly to Revenue. The Candle Community Trust is fully compliant with all relevant tax circulars, including circular 44/2006 Tax Clearance Procedures Grants, Subsidies and Similar Type Payments.

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements 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 company 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 €2,302,630 (2020: €2,223,423).

Going Concern:

The Trustees have considered the going concern basis of preparation including the potential impact Covid-19 could have on the Trust's financial position. Having reviewed budgets and cashflows, under different scenarios, they have reasonable expectation that the Trust has adequate resources available to continue in operation existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

4. 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 company secretarial services.

5. INCOME

5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
Youth Development	-	1,110,564	1,110,564	1,045,230

5.2 OTHER INCOME

	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
Other	5,198	-	5,198	3,279

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

5.3 INCOMING RESOURCES

Restricted Income	2021	2020
	€	€
D.C.E.D.I.Y.- City of Dublin Youth Services Board – TYF	-	72,178
D.C.E.D.I.Y.- Intermediary CDET/CDYSB – UBU	136,792	66,728
D.C.E.D.I.Y.- Intermediary CDET/CDYSB - Covid19 Minor Grant	4,350	-
Dept of Justice (DoJ) Probation Service	574,644	572,356
H.S.E	42,162	2,341
H.S.E- National Lottery Fund	2,943	-
TUSLA- Child & Family Agency	124,277	50,531
City of Dublin Education and Training Board	59,285	19,617
DFHERIS/SOLAS/CDET/MAEDF	10,700	5,950
Capital grants- Probation	-	6,663
D.T.C.A.G.S.M-Sports Capital Programme Division	16,103	-
D.C.E.D.I.Y- Intermediary CDYSB/ CDYSB – Capital Grant Scheme	11,876	15,974
BYS Drugs Task Force	-	10,000
BC partnership	11,625	-
Other Capital Funding	107,819	172,181
Other Income	13,186	53,990
	1,115,762	1,048,509

The total of the income derived by the charity relates from its activities in the Republic of Ireland.

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Youth Development	-	1,028,628	-	1,028,628	892,593
Governance Costs (Note 6.2)	-	7,235	-	7,235	5,802
	-	1,035,863	-	1,035,863	898,395

6.2 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2021	2020
	€	€	€	€	€
Audit and Accountancy	-	7,235	-	7,235	5,802

7. NET INCOMING RESOURCES

	2021	2020
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	71,952	59,062
Auditor's remuneration:		
-Audit of the financial statements	7,235	5,802

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2021 Number	2020 Number
The Candle Community Trust	9	8
CDYSB	2	2
Workshop	3	2
	<u>14</u>	<u>12</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	590,764	453,680
Social security costs	64,939	49,918
Pension costs	14,334	13,738
	<u>670,037</u>	<u>517,336</u>

Salary Bands

The number of employees with total employee benefits (excluding employee pension costs) for the reporting period fall within the bands below:

	Number of Employees	Number of Employees
€70,000 - €80,000	<u>1</u>	<u>1</u>

The Trustees did not receive any remuneration during the year.

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Original Premises €	Fixtures, fittings and equipment €	Total €
Cost				
At 1 January 2021	2,628,843	113,369	126,897	2,869,109
Additions	128,582	-	22,577	151,159
Disposals	-	-	(5,550)	(5,550)
	<u>2,757,425</u>	<u>113,369</u>	<u>143,924</u>	<u>3,014,718</u>
Depreciation				
At 1 January 2021	447,362	113,369	84,955	645,686
Charge for the financial year	55,149	-	16,803	71,952
On disposals	-	-	(5,550)	(5,550)
	<u>502,511</u>	<u>113,369</u>	<u>96,208</u>	<u>712,088</u>
Net book value				
At 31 December 2021	<u>2,254,914</u>	<u>-</u>	<u>47,716</u>	<u>2,302,630</u>
At 31 December 2020	<u>2,181,481</u>	<u>-</u>	<u>41,942</u>	<u>2,223,423</u>

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

The original premises occupied by The Candle Community Trust at the rear of the Church of the Assumption, Ballyfermot, Co Dublin, being part of the property comprised in Folio 104217F of the Land Registry is currently in use by the Matt Talbot Community Trust under a caretaker's agreement. It is the Trustees intention to transfer the premises to the Matt Talbot Community Trust by way of a gift for €nil consideration. As such, the value of the original premises in The Candle Community Trust was reduced to €nil in the financial statements for the year ended 31st December 2008 to reflect this. The premises will be carried at €nil net book value each year until the deeds have been transferred.

The land situated at Lynches Lane, Ballyfermot, Dublin 10 has been included at €nil value in the financial statements. The land was received by way of a gift and under the terms of the gift, must be transferred to an organisation with similar charitable activities for €nil consideration if The Candle Community Trust ceases to exist.

It is a requirement, under FRS 102 that the carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable. As our Fixed Assets are not held for the purpose of generating cashflows but were acquired for the purpose of carrying out charitable activities, the value cannot be meaningfully measured in terms of cashflow as the benefits that derive from their use are not financial. Accordingly, an impairment of Fixed Assets will only arise where the asset suffers impairment in a physical sense resulting in physical damage and the use of the asset has reduced significantly or is no longer in use or where the quality of service it provides has deteriorated. As long as such assets continue to provide the anticipated benefits to the Trust, the consumption of such benefits will be reflected in regular depreciation charges.

The renovations in the previous year were completed and is now in use, therefore assets have now been transferred into land and buildings freehold and depreciated.

10. DEBTORS	2021	2020
	€	€
Other debtors – C.D.E.T.B.	8,421	4,241
Other debtors - Targeted Youth Employability Support Initiative	90	-
Prepayments	15,385	12,166
	<u>23,896</u>	<u>16,407</u>
11. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Trade creditors	6,990	9,111
Taxation and social security costs	389	14,952
Accruals	13,976	10,622
Deferred income	378,706	237,069
	<u>400,061</u>	<u>271,754</u>

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

12. STATE FUNDING

In accordance with Department of Public Expenditure and Reform Circular 13/2014, the following details the core funding grants of the organisation applicable to 2021.

State Funding	Revenue Grant
Agency	The Probation Service
Government Department	Department of Justice
Grant Programme	Community services
Purpose of the Grant	The grant is to cover operational costs for the provision of services.
Term	January 2021 to December 2021
Total Fund	€599,644
Expenditure	€574,475
Fund deferred at year end	€25,000
Received in the year	€596,000
State Funding	Revenue Grant
Agency	HSE
Government Department	Department of Health
Purpose of the Grant	Provision of mental health services
Term	January 2020 to December 2022
Total Fund	€73,459 B/F
Expenditure	€42,162
Fund deferred at year end	€31,297
Received in the year	€0
State Funding	Revenue Grant
Agency	H.S.E.
Government Department	National Lottery Grants
Purpose of Grant	Solihull Approach Parent Group
Term	September 2021 to December 2021
Total Fund	€4,000
Expenditure	€2,943
Fund Deferred at year end	€1,057
Received in the year	€4,000

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

State Funding	Revenue Grant
Agency	DCEDIY Intermediary CDET/CDYSB
Government Department	Department of Children and Youth Affairs
Grant Programme	UBU
Purpose of the Grant	To cover payroll and operational costs for the provision of youth services
Term	January 2021 to December 2021
Total Fund	€136,792
Expenditure	€136,780
Fund deferred at year end	€0
Received in the year	€136,792
State Funding	Revenue Grant
Agency	City of Dublin Education Training Board
Government Department	CDET/SOLAS/Dept of Education & skills
Grant Programme	Probation & Welfare Service Training Workshop
Purpose of the Grant	To cover Tutor and training materials costs
Term	January 2021 to December 2021
Total Fund	€59,285
Expenditure	€59,285
Fund due at year end	€8,421
Received in the year	€55,105
State Funding	Revenue Grant
Agency	TUSLA Child and Family Agency
Government Department	Department of Children and Family
Purpose of Grant	Candle Home Liaison Programme
Term	January 2021 to December 2021
Total Fund	€46,188
Expenditure	€42,635
Fund Deferred at year end	€3,553
Received in the year	€46,188

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

State Funding	Revenue Grant
Agency	TUSLA Child and Family Agency
Government Department	Department of Children and Family
Purpose of Grant	Candle Home Liaison Programme
Term	January 2022 to December 2022
Total Fund	€46,188
Expenditure	€0
Fund Deferred at year end	€46,188
Received in the year	€46,188
State Funding	Revenue Grant
Agency	TUSLA
Government Department	Department of Children and Youth Affairs
Grant Programme	Children Youth Services
Purpose of the Grant	To cover operational costs of the Therapeutic Space
Term	January 2021 to December 2021
Total Fund	€35,000
Expenditure	€35,000
Fund deferred at year end	€0
Received in the year	€35,000
State Funding	Revenue Grant
Agency	TUSLA Child and Family Agency
Government Department	Department of Children and Youth Affairs
Purpose of Grant	Foster Programme
Term	January 2021 to December 2021
Total Fund	€1,000
Expenditure	€0
Fund Deferred at year end	€1,000
Received in the year	€0

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

State Funding	Revenue Grant
Agency	TUSLA Child and Family Agency
Government Department	Department of Children and Youth Affairs
Purpose of Grant	Candle Outreach Mentoring Programme
Term	January 2021 to December 2021
Total Fund	€60,000
Expenditure	€37,273
Fund Deferred at year end	€22,727
Received in the year	€60,000
State Fund	Revenue Grant
Agency	TUSLA Child and Family Agency
Government Department	Department of Children and Youth Affairs
Purpose of Grant	Candle Outreach Mentoring Programme
Term	January 2022 to December 2022
Total Fund	€60,000
Expenditure	€0
Fund Deferred at year end	€60,000
Received in the year	€60,000
State Funding	Revenue Grant
Agency	D.C.E.D.I.Y.
Government Department	LGBTI+ Community Service
Grant Programme	2021 LGBTI+ Community Services Call Scheme 2021
Purpose of the Grant	Supporting Community Services for LGBTI+ Persons
Term	December 2021 to June 2022
Total Fund	€28,492
Expenditure	€28
Fund Deferred at year end	€28,464
Received in the year	€28,492

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

State Funding	Revenue Grant
Agency	D.C.E.D.I.Y
Government Department	CDET/CDYSB
Grant Programme	Targeted Youth Employability Support Initiative
Purpose of Grant	Support young people entering training and employment
Term	December 2021 to December 2022
Total Fund	€56,624
Expenditure	€90
Fund due at year end	€90
Received in the year	€0
State Funding	Capital Grant
Agency	National Lottery
Government Department	D.T.C.A.G.S.M.
Grant Programme	Sports Capital Programme Division
Purpose of the Grant	Development of Sports Field
Term	January 2021 to December 2021
Total Fund	€16,103
Expenditure	€16,103
Fund deferred or due at year end	€0
Received in the year	€16,103
State Funding	Capital Grant
Agency	DCEDIY Intermediary CDET/CDYSB
Government Department	Department of Children and Youth Affairs
Grant Programme	Capital Grant Scheme
Purpose of the Grant	Grounds development and IT infrastructure upgrade
Term	January 2021 to December 2021
Total Fund	€11,876
Expenditure	€11,876
Fund deferred or due at year end	€0
Received in the year	€11,876

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

State Funding	Capital Grant
Agency	D.F.E.H.E.R.I.S
Government Department	CDET/ SOLAS
Grant programme	Mitigating Against Educational Disadvantage Fund
Purpose of Grant	Participation in Google Certificate Programme
Term	Sept 10 Dec 2021
Total Fund	€10,700
Expenditure	€10,700
Fund Deferred at year end	€0
Received in the year	€10,700

13. DEFERRED GRANTS

Department of Justice (DoJ) Probation Services

	2021 €	2020 €
Opening Balance 1 January	3,644	-
Received	596,000	576,000
Released to Income	(574,644)	(572,356)
Closing Balance as at 31 December	25,000	3,644

Dept. of Children, Equality, Disability, Integration and Youth

	2021 €	2020 €
Opening Balance 1 January	-	-
Received	28,492	-
Released to Income	(28)	-
Closing Balance as at 31 December	28,464	-

Ballyfermot/Chapelizod Partnership

	2021 €	2020 €
Opening Balance 1 January	11,625	-
Received	-	23,600
Released to Income	(11,625)	(11,975)
Closing Balance as at 31 December	-	11,625

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

H.S.E. National Lottery Funding	2021	2020		
	€	€		
Opening Balance 1 January	-	-		
Received	4,000	-		
Released to Income	(2,943)	-		
Closing Balance 31 December	1,057	-		
Health Service Executive	2021	2020		
	€	€		
Opening Balance 1 January	73,459	75,800		
Received	-	-		
Released to Income	(42,162)	(2,341)		
Closing Balance as at 31 December	31,297	73,459		
TUSLA	2021	2020		
	€	€		
Opening Balance 1 January	56,557	20,000		
Received	201,188	82,188		
Released to Income	(124,277)	(45,631)		
Closing Balance as at 31 December	133,468	56,557		
Restricted Donations	2021	2020		
	€	€		
Opening Balance 1 January	91,784	65,000		
Received	80,198	40,000		
Released to Income	(12,562)	(13,216)		
Closing Balance as at 31 December	159,420	91,784		
14. RESERVES				
	2021	2020		
	€	€		
At 1 January 2021	2,338,393	2,188,279		
Surplus for the financial year	79,899	150,114		
At 31 December 2021	2,418,292	2,338,393		
15. FUNDS				
15.1 RECONCILIATION OF MOVEMENT IN FUNDS				
	Unrestricted Funds	Restricted Funds	Total Funds	
	€	€	€	
At 1 January 2020	166,914	2,021,365	2,188,279	
Movement during the financial year	(23,982)	174,096	150,114	
At 31 December 2020	142,932	2,195,461	2,338,393	
Movement during the financial year	5,198	74,701	79,899	
At 31 December 2021	148,130	2,270,162	2,418,292	

The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

continued

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2021 €
Restricted funds					
Youth Development	2,195,461	1,110,564	1,035,863	-	2,270,162
Unrestricted funds					
Youth Development	142,932	5,198	-	-	148,130
Total funds	2,338,393	1,115,762	1,035,863	-	2,418,292

Restricted funds relate to capital grants received for the redevelopment of The Candle Community Trust premises. These restricted funds will be reduced on an annual basis by the related premises depreciation, which is charged at 2% per annum on completed buildings.

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	2,302,630	367,503	(399,971)	2,270,162
Unrestricted general funds	-	148,130	-	148,130
	2,302,630	515,633	(399,971)	2,418,292

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 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. SECURITY

The Department of Justice and Equality holds a legal charge over the land of The Candle Community Trust at Lynches Lane, Ballyfermot, Dublin 10.

18. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	491,827	370,317

19. POST-BALANCE SHEET EVENTS

There were no events subsequent to the year end that would impact on, or require disclosure in the financial statements or in the notes thereto.


The Candle Community Trust
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Trustees on ~~24/5/22~~ and signed on its behalf by


Seamus Taaffe
Trustee


John O'Gorman
Trustee

THE CANDLE COMMUNITY TRUST

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

The Candle Community Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1: SUMMARY ACTIVITIES PER FINANCING SOURCE
For the Year ending December 31st 2021

	Probation	Therap. Space	DCEDIY	Other	CDETB	Other	Total 2021	Total 2020
Income								
Probation Service	596,000	-	-	-	-	-	596,000	576,000
CDYSB	-	-	136,792	-	-	-	136,792	139,956
CDYSB Capital Grant	-	-	-	-	-	11,876	11,876	15,974
CDETB/CDYSB-T.Y E.S.I	-	-	-	-	-	-	-	-
D.C.E.D.I.Y - LGBTI+ Community Servic	-	-	28,492	-	-	-	28,492	-
CD-ETB	-	-	-	-	55,105	-	55,105	22,954
CDETB- MAED Fund	-	-	-	-	-	10,700	10,700	-
TUSLA	-	81,188	-	-	-	-	81,188	82,188
TUSLA COMP	-	120,000	-	-	-	-	120,000	-
BYS Local Drugs Task Force	-	-	-	-	-	-	-	10,000
Ballyfermot Chapeliz on Partnership	-	-	-	-	-	-	-	23,600
WhatWorks	-	-	-	-	-	16,103	16,103	15,900
HSE- National Lottery Funding	-	4,000	-	-	-	-	4,000	-
Capital Donation	-	-	-	-	-	107,819	107,819	172,182
TS Donation	-	6,789	-	-	-	-	6,789	6,333
CDYSB UBU Covid Grant	-	-	4,350	-	-	-	4,350	-
Bank Interest Received	-	-	-	-	-	6	6	23
Dublin City Council	-	-	500	-	-	-	500	-
Donations	-	-	-	-	-	5,198	5,198	3,256
Other	-	-	-	575	-	-	575	14,124
Grants b/f	3,644	141,641	-	-	(4,241)	-	141,044	107,063
Grants c/f	(25,000)	(165,822)	(28,374)	-	8,421	-	(210,775)	(141,044)
	574,644	187,796	141,760	575	59,285	151,702	1,115,762	1,048,509
Expenditure								
Gross Wages	379,583	70,355	99,080	-	41,746	-	590,764	453,680
Employer PRSI	41,927	7,691	10,819	-	4,503	-	64,940	49,918
Zurich Pensions	14,334	-	-	-	-	-	14,334	13,738
Irish Life Death & Disability	10,048	-	-	-	-	-	10,048	8,638
General Programme Costs	10,799	2,065	2,162	575	-	-	15,601	32,150
Programme Costs-DCC	-	-	500	-	-	-	500	-
Programme Costs- COMP	-	4,337	-	-	-	-	4,337	-
Programme Costs- LGBTI+	-	-	28	-	-	-	28	-
Programme Costs- Covid	-	-	4,370	-	-	-	4,370	-
Programme Costs - TYESI	-	-	90	-	-	-	90	-
Training Materials Workshops	1,802	-	-	-	13,003	-	14,805	15,336
Canteen & Household	9,680	1,298	3,316	-	-	-	14,294	14,337
Summer/Winter Programme	9,352	-	2,832	-	-	-	12,184	12,280
Therapeutic Space	-	74,125	-	-	-	-	74,125	55,880
Community Resil. Supp Hub	-	11,625	-	-	-	-	11,625	11,975
InterAgency training	-	-	-	-	-	-	-	15,904
Safety Medical Security	7,945	1,295	1,542	-	-	-	10,782	8,966
Repair and Maintenance	11,723	1,599	1,889	-	-	-	15,211	23,038
Waste Management	1,597	238	310	-	-	-	2,145	1,580
Light and heat	13,156	1,611	2,365	-	-	-	17,132	14,894
Motor & Travel	514	43	142	-	-	-	699	925
Insurance	19,919	1,864	3,692	-	-	-	25,475	22,920
Printing and Stationery	5,285	890	966	-	-	-	7,141	6,799
Computer Costs	19,579	2,451	3,436	-	-	-	25,466	21,315
Advertising & Publicity	2,043	240	558	-	-	-	2,841	4,500
Admin Support	-	-	-	-	-	-	-	17,890
Staff Training/Development	2,799	3,226	702	-	-	-	6,727	5,071
Telephone	3,694	1,006	1,086	-	-	-	5,786	4,937
Audit & Accountancy	4,747	1,157	1,332	-	-	-	7,236	5,802
Professional Fees	2,281	448	352	-	-	-	3,081	1,667
Equipment	219	-	-	-	-	-	219	13,686
Bank Charges and Interest	563	128	91	-	33	35	850	786
Sundry Expenses	884	104	88	-	-	-	1,076	722
Depreciation- Premises	-	-	-	-	-	55,148	55,148	48,495
Depreciation- Equipment	-	-	-	-	-	16,803	16,803	10,567
	574,473	187,796	141,748	575	59,285	71,986	1,035,863	898,395
Surplus/(Deficit)	171	(0)	12	-	-	79,716	79,899	150,114

The Candle Community Trust

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2: D.C.E.D.I.Y. Intermediary CDET/CDYSB BREAKDOWN

For the Year ending December 31st 2021

	UBU	Capital Grant	Covid grant	Total 2021	Total 2020
Income	136,792	11,876	4,350	153,018	151,179
Income TYF	-	-	-	-	4,750
B/F from prev year	-	-	-	-	1,328
c/f 2022	-	-	-	-	-
Total Income	136,792	11,876	4,350	153,018	157,257
Gross Wages plus Employers PRSI	109,899	-	-	109,899	106,576
General Programme Costs	2,162	-	-	2,162	5,033
Programme Costs Covid Grant	20	-	4,350	4,370	286
Canteen & Household	3,316	-	-	3,316	1,609
Summer/Winter Programme	2,832	-	-	2,832	2,882
Protective Clothing	-	-	-	-	-
Safety Medical Security	1,542	-	-	1,542	1,463
Repair and Maintenance	1,889	-	-	1,889	4,078
Waste Management	310	-	-	310	249
Light and heat	2,365	-	-	2,365	2,148
Motor & Travel	142	-	-	142	140
Insurance	3,692	-	-	3,692	3,561
Printing and Stationery	966	-	-	966	1,301
Computer Costs	3,436	-	-	3,436	3,622
Advertising & Publicity	558	-	-	558	703
Admin Support	-	-	-	-	2,862
Staff Training/Development	702	-	-	702	811
Telephone	1,086	-	-	1,086	864
Audit & Accountancy	1,332	-	-	1,332	694
Professional Fees	352	-	-	352	267
Equipment	-	-	-	-	1,823
Bank Charges and Interest	91	-	-	91	136
Sundry Expenses	88	-	-	88	124
Capital Equipment	-	11,876	-	11,876	15,822
Total Expenses	136,780	11,876	4,350	153,006	157,054
Excess/(Deficit)	12	-	-	12	203

The Candle Community Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3: TUSLA BREAKDOWN

For the Year ending December 31st 2021

	Ther.Sp. ID 60804	CHLP ID 104232	COMP ID 110749	Foster Prog ID 95881	Total 2021	Total 2020
Income ID 60804-Therapeutic Space	35,000	-	-	-	35,000	35,000
Income ID 104232- C.H.L.P.	-	46,188	-	-	46,188	46,188
Income ID 110749- C.O.M.P.	-	-	120,000	-	120,000	-
Income ID 95881- Foster Programme	-	-	-	-	-	1,000
Total Income	35,000	46,188	120,000	-	201,188	82,188
Gross Wages plus Employers PRSI	-	42,635	32,936	-	75,571	-
General Programme Costs	516	-	-	-	516	-
Programme Costs Covid Grant	-	-	-	-	-	-
Programme Costs- COMP	-	-	4,337	-	4,337	-
Canteen & Household	324	-	-	-	324	-
Summer/Winter Programme	-	-	-	-	-	-
Therapeutic Interventions	40,490	-	-	-	40,490	45,600
Safety Medical Security	324	-	-	-	324	-
Repair and Maintenance	400	-	-	-	400	-
Waste Management	60	-	-	-	60	-
Light and heat	406	-	-	-	406	-
Motor & Travel	-	-	-	-	-	-
Insurance	466	-	-	-	466	-
Printing and Stationery	-	-	-	-	-	-
Computer Costs	613	-	-	-	613	-
Advertising & Publicity	60	-	-	-	60	-
Admin Support	-	-	-	-	-	-
Staff Training/Development	-	-	-	-	-	-
Telephone	252	-	-	-	252	-
Audit & Accountancy	289	-	-	-	289	-
Professional Fees	112	-	-	-	112	-
Equipment	-	-	-	-	-	-
Bank Charges and Interest	32	-	-	-	32	31
Sundry Expenses	26	-	-	-	26	-
Capital Equipment	-	-	-	-	-	-
Total Expenses	44,369	42,635	37,273	-	124,277	45,631
Tusla Current Year End Surplus/(Deficit)	-9,369	3,553	82,727	-	76,911	36,557
Opening Tusla Balance	9,369	46,188	-	1,000	56,557	20,000
Closing Tusla Balance	-	49,741	82,727	1,000	133,468	56,557

The Candle Community Trust
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 4: CDETB BREAKDOWN

For the Year ending December 31st 2021

	CDETB	MAEDF	Total	2020
Income-CDETB	55,105	-	55,105	17,004
Income-MAEDF	-	10,700	10,700	5,950
B/F from prev year	-4,241	-	-4,241	-1,628
c/f to 2022	8,421	-	8,421	4,241
Total Income	59,285	10,700	69,985	25,567
Payroll				
Gross Wages plus Employers PRSI	46,249	-	46,249	5,252
Training Programme Costs	13,003	-	13,003	14,341
Bank charges	34	-	34	25
Capital Equipment	-	10,700	10,700	5,949
Total Expenses	59,285	10,700	69,985	25,566
Excess/(Deficit)	-	-	-	1