



Financial Statements

Limerick Youth Service

For the financial year ended 31 December 2018

Charity number: 20016531

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Reference and Administrative Details of the charity, its Board Members and Advisers

For the financial year ended 31 December 2018

Board Members

Patrick Lynch, Chairman
Sister Phylis Moynihan (resigned 18 April 2018)
Eddie O'Neill
Dan O'Gorman
Bernadette Daly
Sinead Clohessy
Audrey Healy
Father Seamus Enright
Karen Long Eacrett (appointed 1 February 2018)
Inspector Paul Reidy (appointed 1 February 2018)
Karen O'Connor (appointed 1 February 2018)
Doctor Patrick Buckley (appointed 1 February 2018)
Laura Scanlan (appointed 1 February 2018)
Aoife Walsh (appointed 1 June 2018)

Charity registered number

20016531

Address

5 Lower Glentworth Street, Limerick

Chief executive officer

Fiona O'Grady

Independent auditor

Grant Thornton, Mill House, Henry Street, Limerick

Bankers

Bank of Ireland, 125 O'Connell Street, Limerick

AIB Bank Plc, 106/108 O'Connell Street, Limerick

Solicitors

O'Gorman & Co Solicitors, 74A O'Connell Street, Limerick

Board Members's Report

For the financial year ended 31 December 2018

The members of the Board hereby present their annual report and the financial statements for the year ended 31 December 2018. The Board members confirm that the financial statements of the organisation are prepared in accordance with Irish Generally Accepted Accounting Practice (GAAP) including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the requirements of the organisation's governing document and provisions of the Statement of Recommended Practice (SORP).

OBJECTIVES AND ACTIVITIES

The Board is hereby established for the following purposes:

1. To determine the objectives and policies of the entity and to monitor the continuous and adequate development of that service.
2. To advise on the needs of the young people in the City and County of Limerick.
3. To act as support to the staff of Limerick Youth Service.
4. To ensure all the funds of the entity are correctly applied and accounted for.
5. To approve the budgets and financial reports of Limerick Youth Service.
6. To administer or assist in the administration of state grants and/or grants from any other sources.
7. To appoint the Director of Limerick Youth Service.
8. To appoint staff to the entity when necessary.
9. To purchase, hold and dispose of property.
10. To borrow and/or mortgage for the benefit of Limerick Youth Service.
11. To obtain, collect and receive monies and funds by way of donations, contributions, fees, subscriptions, legacies, grants and by any other lawful method and to accept and receive gifts of money of any description beneficial to the financing or better working of the Board and the objects thereof.

The main activities undertaken in relation to the above mentioned purposes:-

- Engage with young people aged 10 – 25 years on a voluntary basis in Limerick City and County in a range of programmes, activities and opportunities that build on their strengths.
- Support young people in life transitions and choices.
- Create safe and welcoming spaces and environment for young peoples' voices to be heard.
- Deliver second chance education and training programmes for early school leavers.
- Work collaboratively with relevant partners to enhance achievements for young people.
- Advocate and create leadership opportunities for young people.
- Work to improve outcomes for young people in the areas of communication skills, confidence and agency, planning and problem-solving, relationships, creativity and imagination, resilience and determination and emotional intelligence.
- Support volunteers through the provision of Volunteer training, Child protection, Garda vetting and ongoing youth club support.

The mission of Limerick Youth Service is 'Connecting with young people and supporting them to reach their full potential'.

The core principles guiding the work of Limerick Youth Service are:-

- Young people at the center of all that we do
- Value young people, volunteers and staff
- Learning, creativity and innovation
- Equality, inclusion and diversity

Board Members's Report

For the financial year ended 31 December 2018

In our Strategic Plan 2018 -2021, five key priorities guide our activities:-

- 1 Inclusive and Integrated Youth Service**
Aim To further develop and promote safe, integrated and inclusive youth services for young people in Limerick City and County
- 2 Youth Participation**
Aim To ensure that young people are actively involved and have real influence and voice in decision-making on matters affecting their lives, both directly and indirectly.
- 3 Supporting Volunteers**
Aim To attract, support and sustain active volunteers so they may positively contribute to improving the lives of young people and to strengthen communities and civil society.
- 4 Young People achieving their Potential**
Aim To empower and facilitate young people to develop personally, economically and socially to meet their needs and realise their full potential.
- 5 Enabling our Strategy**
Aim To build a strong organisation that is open to learning, responsive to change and committed to its ongoing development.

ACTIVITIES AND ACHIEVEMENTS

Limerick Youth Service delivered on our key priorities by facilitating, delivering and providing:-

1. Youth work supports, services and programmes
2. Education, training and employability
3. Safe and accessible youth spaces.

Limerick Youth Service's activities are underpinned by national and international thinking and practice within the field of youth work. Guiding principles and methodologies include:

- Young people are supported to engage with us as a "*whole Young Person*". Limerick Youth Service provides an integrated service including: youth work, education, training and employment and youth space facilities.
- In addition to a broad range of open access services and supports, Limerick Youth Service provides specialised services to vulnerable young people in a non-stigmatising and inclusive way.
- Limerick Youth Service prioritises partnership and collaboration with relevant stakeholders in ensuring best outcomes for the young person. Services are young people centred, recognising the rights of young people and holding central their active and voluntary participation.
- Limerick Youth Service recognises the need for youth work to address both individual and environmental factors in attaining youth outcomes (Socio-Ecological Model- Bronfenbrenner, 1977).

The principles above are reflected in the youth work methods adopted including one to one interventions, group work and structured programmes such as detached work, youth cafes and clubs, drop-in services and one-off events.

Board Members's Report

For the financial year ended 31 December 2018

YOUTH WORK (YOUTH SUPPORT AND YOUTH DEVELOPMENT)

Limerick Youth Service youth work programmes, services and activities are designed to improve confidence, communication, planning and problem-solving skills among young people.

YOUTH SUPPORT

<p>Garda Youth Diversion Projects</p>	<p>Garda Youth Diversion Projects (GYDPs) work with young people who have a moderate risk of engaging in anti-social behaviour and criminality. GYDPs aim to support young people in the areas of education and training, employment, recreational activities as well as focusing on issues such as substance misuse, civic pride, behaviour management, anti-social behaviour and making positive life choices.</p> <p>Limerick Youth Service's GYDPs are based in Ballynanty, Irishtown and King's Island with an outreach youth justice worker in the Henry Street Garda Divisional area.</p> <p>In 2018, 61 young people engaged with our GYDPs.</p> <p>Work to Learn was a new initiative in 2018 which provided paid work experience opportunities for 4 young people on the programme.</p>
<p>Youth and Family Support</p>	<p>The aim of the Youth and Family Support Project is to improve the life chances of young people, enhancing their personal and social skills in partnership with their family and community.</p> <p>The project worked with an average of 95 young people and their families in 2018.</p> <p>The following types of interventions and supports were provided:</p> <ul style="list-style-type: none"> • Group work interventions and initiatives • Individualised support • Parenting top up and support • Youth participation • Inter-agency engagement <p>Creative Community Alternative was a new project established in 2018 to engage young people in or on the edge of care in the Limerick region. The project offers a suite of programmes and interventions for young people ranging from employability and educational programmes to youth work opportunities and individualised services (e.g. counselling).</p>
<p>Youth Mental Health/Signposting for Youth</p>	<p>Limerick Youth Service's Youth Mental Health Project (namely Be Well team) aims to address youth mental health needs through the provision of:</p> <ul style="list-style-type: none"> • One to one counselling • Group based initiatives • Youth engagement (YAP) • Education and Awareness • Family support <p>In 2018, approximately 120 young people accessed one to one counselling and over 65 young people accessed youth mental health worker support around youth participation and social and group sessions. Over 1,000 young people engaged with youth mental education and awareness raising activities and structured programmes including Mind Out.</p> <p>The Be Well Team's Youth Advisory Panel were successful in achieving an Investing in Children Membership Award™, an award which recognises excellence in involving children and young people in planning and decision making.</p>

Board Members's Report

For the financial year ended 31 December 2018

Special Projects for Youth	<p>Special Projects for Youth (SPY) engage young people from a variety of backgrounds in programmes and activities such as drug and alcohol awareness, mental wellbeing, fitness, junior leader training, international youth work, holiday provision, discos, awareness events and variety shows. Specific interventions and supports are provided to young travellers, minority groups, LGBTI, young people in direct provision and other hard to reach young people. SPY also support the development and maintenance of a number of youth hubs across the city and county.</p> <p>Limerick Youth Service has six projects under this heading with three geographically based and three others having a broader city and county remit. The projects are as follows:-</p> <ol style="list-style-type: none"> 1. East Limerick Special Project for Youth with 80 young people 2. Rathkeale Special Project for Youth with 105 young people 3. City Disadvantaged – Kings Island with 45 young people 4. Youth Resource – Open access and facilities 5. Special Social and Educational Initiative (LGBTI, migrants, travellers, young people not in education, training and employment) 6. Outreach – Working primarily with rural young people
Targeted Youth Funding Scheme	<p>There was a number of new areas of youth work developed in 2018 including a new Targeted Youth Funding Project which has been established in Garryowen as part of a collaborative project with Garryowen Community Development project. This project involves the delivery of a targeted youth initiative in the Garryowen area of the city including a detached youth work element.</p>
Detached Youth work	<p>Ballycummin/Raheen Youth Engagement was established which is a detached youth work project with youth workers street based on evenings and weekends.</p>
Youth work Programmes	<p>Limerick Youth Service's youth work programmes aim to enhance the civic, educational, personal and social development of a young person. Programmes delivered to over 1,000 young people in 2018 include junior leader training, Moving On Up (a primary to secondary transition programme), youth bank, web safety and cyberbullying and Strengthening Families.</p> <p>Limerick Youth Service also undertook a Youth Leadership Programme in conjunction with Ballyhoura Development CLG.</p>

Board Members's Report

For the financial year ended 31 December 2018

YOUTH DEVELOPMENT

Youth Participation	<p>Comhairle Na nOg Limerick Comhairle na nÓg is a youth council under the responsibility of Limerick City and County Council and hosted by Limerick Youth Service. This programmes allows teenagers to voice their opinion on the services, policies and issues of importance to them.</p> <p>In 2018, Comhairle na nÓg's primary topic was cyber health and wellbeing. In 2018, 130 young people were involved in Comhairle na nOg with 14 second level schools and 4 youth projects attending the AGM.</p>
Youth spaces	<p>Limerick Youth Service's services and supports are delivered within dedicated, safe, accessible and youth friendly spaces across Limerick City and County including:</p> <ul style="list-style-type: none"> • Limerick Youth Service Headquarters, Lower Glentworth Street, Limerick • Community Training Centre, Lower Glentworth Street, Limerick • The Factory, Southside Youth Space, Galvone Business Park, Limerick • Northside Youthspace, Ballynanty, Limerick • Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick • Kings Island Youthspace, Nicholas Street, Limerick. • East Limerick Youth Project, Castleconnell, Co. Limerick <p>Working in partnership with local communities, Limerick Youth Space also facilitates youth clubs and programmes in community venues and facilities across Limerick City and County including provision in more isolated rural communities.</p> <p>Renovation and upgrade of King's Island Youthspace and Rathkeale Youthspace to support better utilisation of space and more youth friendly facilities took place in 2018.</p> <p>In 2018, the Northside Youthspace hosted an Artist in Residence scheme allowing young people to work with a professional artist in a youth work setting.</p>
Community Based/Outreach	<p>Youth Clubs. In 2018, an average of 1,540 young people spent their free time in one of 28 youth clubs each week. As part of Limerick Youth Service's affiliated youth clubs, young people can take part in a variety of activities and programmes that include inter-club visits, discos, Youth Factor variety show and youth games. Youth clubs are supported by over 250 volunteers across Limerick City and County.</p> <p>Youth Cafés. Limerick Youth Service currently supports 4 youth cafes in the city and county, namely, <i>RK Youth Café</i> in Rathkeale, <i>Steps Youth Café</i> at the Northside Youth Space, <i>Laff Caff</i> at the Factory and <i>Lava Javas</i> in the City Centre. Approximately 170 young people access the cafes each week.</p>

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Youth Information and Communications	<p>Limerick Youth Service's youth information and communication service provides general and specialist information services to young people and those who work with them on subjects such as accommodation, careers, education, employment, rights and entitlements, sport, travel and European opportunities.</p> <p>In 2018, there were 110 contacts per week (via email, social media, in person, online and outreach) who accessed youth information on issues such as career guidance, minority rights, accommodation, travel, access to education and literacy support.</p> <p>In 2018, there were approximately 19,685 visits to the Limerick Youth Service website. In addition, Limerick Youth Service manages 22 Facebook pages, 2 Twitter accounts, 1 LinkedIn account, 3 Instagram accounts, 1 Sound Cloud account and 1 YouTube account with unlimited reach and interaction. Social media is a very valuable way of staying in contact with young people and providing relevant and accessible information.</p>
International Youth work	<p>Limerick Youth Service continues to engage in international youth work (Erasmus+ Programme) with young people, staff and volunteers taking part in a variety of exchanges and training programmes.</p> <p>In 2018, 16 young people took part in an international youth exchange to Malta.</p>
Research Monitoring and Evaluation	<p>In 2018, Limerick Youth Service commenced a baseline study and needs analysis of young people aged 10-18 years to inform the planning of actions and the delivery of services and supports to young people in County Limerick.</p> <p>In addition, Limerick Youth Service worked on the methods and procedures for the collection of data across Limerick Youth Service in order to improve delivery of our service.</p>

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For the financial year ended 31 December 2018

EDUCATION, TRAINING AND EMPLOYABILITY

Limerick Youth Service provides education, training and employability programmes and courses to young people not in employment, education or training (NEETS) through our Community Training Centre (CTC), employability initiatives, work experience opportunities and student placements.

In addition, Limerick Youth Service delivered a range of informal education and training opportunities such as bike maintenance, health and beauty, fitness, art, woodwork, personal development, cookery and film making.

Community Training Centre	<p>Limerick Youth Service's CTC is a 110 place centre which delivers a range of practical and academic programmes including catering and professional bakery, digital skills, office and administration, early childhood care and support and Leaving Cert Applied. Referrals to the CTC come from schools, Education Welfare Officers, Probation, Self, Department of Employment Affairs and Social Protection, Limerick and Clare Education and Training Board, Local Employment Service and Home School Community Liaisons.</p> <p>The CTC continued to perform at a high level in 2018 as evidenced by:</p> <ul style="list-style-type: none"> • 161 learners engaging in further education and training at level 3 and level 4 in 2018 • Improved progression rates for young people in the CTC into further education, training and employment • Exceptional Leaving Cert Applied Results this year with 5 distinctions and 4 merits and learners progressing to further education courses. • A new IMAC lab was installed and a Digital Graphics Programme commenced in the CTC • 140 - 150 work placements undertaken by trainees • Participation in an international bakery competition
Employability	<p>Ability is an employability programme for young people aged 15 to 25 years which aims to promote employment prospects and meaningful social roles for young people with disabilities. This project will run up to 2021 and will target 60 young people.</p> <p>Limerick Youth Service also facilitates innovative employability programmes such as a bike project and Work to Learn, which is a work experience programme for young people.</p>
Work Experience/Job Placement	<p>Young people are supported in developing interpersonal skills, self-esteem, confidence, finding pathways to work and gaining practical skills and experience through the provision of work experience and work placement opportunities. In 2018, 23 second level and 23 third level students undertook work experience placements with Limerick Youth Service.</p>

Board Members's Report

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TECHNICAL SUPPORT

Support Staff	<p>Limerick Youth Service has a team of highly qualified and dedicated people with a broad range of skills that work together in the delivery of youth work and educational programmes for young people.</p> <p>Across our youth spaces and training centre, approximately 100 staff are employed as youth workers, instructors, teachers, maintenance staff and counsellors and in finance and administration.</p> <p>Limerick Youth Service has committed significant resources to the training and upskilling of staff and volunteers in safeguarding training, Garda vetting, group facilitation, personal development, health and safety risk Assessment, Applied Suicide Intervention Skills Training (ASIST) and behaviour management.</p>
Employment Programmes	<p>Limerick Youth Service is also an active supporter of the Community Employment Scheme and Jobs Initiative Scheme with members participating in further training and education programmes.</p> <p>Staff on these programmes provide support across all functions of Limerick Youth Service in the areas of administration, housekeeping, maintenance, caretaking and youth work.</p> <p>In 2018, 21 participants took part in Community Employment and 7 participants continued to take part in the Jobs Initiative Scheme.</p>

Board Members's Report

For the financial year ended 31 December 2018

FINANCIAL REVIEW

Limerick Youth Service recorded a loss of €160,010 (2017: €76,900), after depreciation in the amount of €162,934 (2017: €169,217) in the year ended 31 December 2018.

The most significant events having a material impact in the reporting period were the securing of new funding for Garryowen Targeted Youth Funding Scheme, Ability Project and Detached Youth Work Project. In addition there were increased costs of insurance, costs incurred in the upgrade of the IT system and ongoing repairs and maintenance costs for buildings. In the latter half of 2018, Limerick Youth Service was advised that the funding allocation from Limerick City and County Council toward the running costs of the Factory Southside Youthsplace was to be significantly reduced, resulting in a deficit of approximately €27,000 for the year ended 31st December 2018.

There were no significant fundraising activities conducted in 2018. However, there was fundraising income generated from fundraising activities in prior periods released from unrestricted deferred income and recognised as income during the year ended 31 December 2018.

At the end of 2018, the financial position of Limerick Youth Service was €5,603,507 (2017: €5,763,517).

At the end of 2018, reserves in the amount of €5,603,507 were in place for the following purposes:

- To ensure the charity can continue to provide a stable and quality service.
- To meet contractual liabilities should the organisation have to close, including redundancy pay, amounts due to creditors and other legal commitments.
- To meet unexpected costs such as maintenance and building repairs.
- To have adequate cover for 3 months expenditure and to provide working capital when funding is paid in arrears

Of the total funds in the amount of €5,603,507 (2017: €5,763,517), €2,142,514 (2017: €2,292,288) was restricted and not available for the general purposes of Limerick Youth Service at the end of the reporting period.

Of the net assets in the amount of €5,603,507 (2017: €5,763,517), €4,761,366 (2017: €4,835,955) can only be realised by disposing of tangible fixed assets or programme related investments.

The principal risks and uncertainties facing Limerick Youth Service are the reforms currently taking place in the funding of youth work in Ireland and the challenges presented by the re-engineering of Special Project for Youth Funding into a Targeted Youth Funding Scheme and funding for volunteer led youth work.

In order to manage and mitigate these risks, Limerick Youth Service is working closely to realign programmes and plans in order to meet programme requirements and the needs of young people into the future.

The principal funding sources of the Limerick Youth Service in the reporting period were

- Department of Children and Youth Affairs (administered by Limerick and Clare Education and Training Board, City of Dublin Youth Service Board, Youth Work Ireland [via Pobal], Tusla)
- Department of Education and Skills (administered by Limerick and Clare Education and Training Board)
- Department of Employment Affairs and Social Protection (directly and CSP administered by Pobal)
- Department of Justice and Equality (via Youth Work Ireland)
- Department of Housing, Planning and Local Government (administered by Limerick City and County Council)
- Department of Health (administered by Health Service Executive)

Board Members' Report

For the financial year ended 31 December 2018

FUTURE CHALLENGES

The Department of Children and Youth Affairs are currently reforming the Special Projects for Youth Funding and all existing projects will be required to be re-engineered to fit the requirements of the new Targeted Youth Funding Scheme in 2019. This will require Limerick Youth Service to redesign youth projects under this funding strand. Limerick Youth Service has commenced this process and will prioritise the needs of young people while working closely with the Limerick and Clare Education and Training Board in the design and implementation of changes in this area.

Limerick Youth Service faces some uncertainty in relation to continued use of the Factory Southside Youth Space which is currently up for sale by Limerick City and County Council. The increasing running and maintenance costs of the facility will present a challenge on an ongoing basis and Limerick Youth Service will continue to engage with Limerick City and County Council in this regard in 2019.

In the area of education and training provision, the Limerick and Clare Education and Training Board have informed Limerick Youth Service that the entity will be required to reduce Community Training Centre numbers from 110 to 100 and to reduce CTC teaching hours by 9% and the operational budget by 9% also in 2019.

Finally, recruitment and retention of suitable and appropriately qualified staff in an increasingly competitive employment market is a concern for Limerick Youth Service in 2019.

PLANS FOR THE FUTURE

2018 was the first year of our new four-year Strategic Plan. In 2019, Limerick Youth Service plans to continue with our core activities of providing youth work supports, services and programmes, delivering education, training and employability initiatives and supporting the development of safe and accessible youthspaces. Limerick Youth Service will continue to look for funding opportunities that will deliver on the 5 key themes of our work.

Key areas of work in 2019 will be:

- Embedding new projects such the Garryowen Targeted Youth Funding Project and the detached youth work models into existing youth work programmes and services
- Re-structuring existing Special Projects for Youth and our volunteer led youth work provision to meet the requirements of the new targeted youth funding scheme
- Roll out a pilot youth participation initiative with Hub na nOg (DCYA) involving the training of all staff
- Ensuring that our child protection training, policies and procedures are robust and continuously monitored and reviewed
- Further develop and enhance the digital skills programme within the CTC
- Examine a traineeship model for young people within the CTC
- Completion of research on a Baseline study and needs analysis of young people aged 10-18 years in Limerick County
- Continued improvements in the areas of data collection, monitoring and evaluation and in meeting the requirements of General Data Protection Regulation (GDPR).
- Engaging in collaborative links and partnerships with the corporate sector
- Delivery of a new Traveller Youth Mental Health Initiative

Board Members's Report

For the financial year ended 31 December 2018

STRUCTURE, GOVERNANCE AND RISK MANAGEMENT

STRUCTURE

Limerick Youth Service was founded in 1973 and is registered as a Scheme of Incorporation by the Commissioners of Charitable Donations and Bequests in Ireland, under Section 2 of the Charities Act 1973. The Scheme and Constitution were revised in 2011 and approved and sealed by the Commissioners of Charitable donations and Bequests for Ireland in December 2011. The name of the organisation is Limerick Youth Service Board and the operating name of the organisation is Limerick Youth Service.

Recruitment and Appointment of Board Members

Limerick Youth Service is governed by members of the Board who are appointed for a term of three years and may serve no more than two terms of three years. The Board members of Limerick Youth Service are volunteers and are its Trustees for the purposes of Charity Law.

The Catholic and Church of Ireland Bishops (Patrons) each nominate two representatives to the Board of Limerick Youth Service. Other Board Members are identified based on skills deficit as per annual Board skills audit document. At least four members of the Board shall be actively engaged in organisations relevant to the workings of Limerick Youth Service. A particular body/agency may be invited to nominate a Board member and that member must not act as a representative of that group in acting as a Board member. A Board pack is updated annually and circulated to all Board Members on a USB key. All Board members participate in induction.

The Board meet a minimum of six times per year and met six times in 2018.

The Board of Limerick Youth Service are not remunerated for their services to the organisation, however, in some instances nominal travel costs are paid.

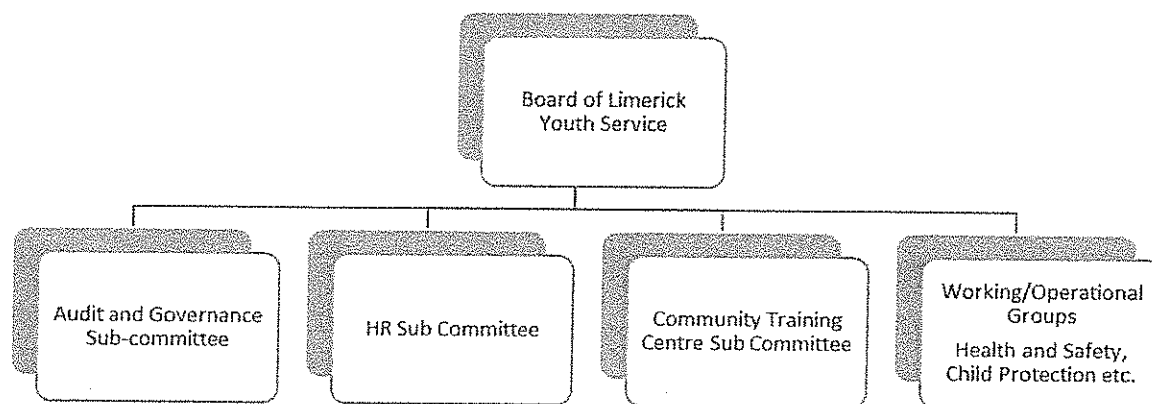
In 2018, 6 Board Members joined the Board of Limerick Youth Service. The current Board members are as follows:-

Mr	Patrick	Lynch	Chairperson – December 2015
Sr	Phylis	Moynihan	Resigned 18 April 2018
Mr	Eddie	O'Neill	October 2014
Mr	Dan	O'Gorman	December 2014
Ms	Bernadette	Daly	March 2015
Ms	Sinead	Clohessy	March 2015
Ms	Audrey	Healy	June 2016
Fr	Seamus	Enright	October 2016
Ms	Karen	Long Eacrett	February 2018
Insp	Paul	Reidy	February 2018
Ms	Karen	O Connor	February 2018
Dr	Patrick	Buckley	February 2018
Ms	Laura	Scanlan	February 2018
Ms	Aoife	Walsh	June 2018

Board Members's Report

For the financial year ended 31 December 2018

The organisational structure of the Board of Limerick Youth Service is set out as follows:-



Management Team

The Board delegates the day to day management of Limerick Youth Service to the CEO and Management Team who are as follows:-

CEO	Fiona O Grady
CTC Manager	James Connery
Youth work Manager	Maurice Walshe
Finance Manager	Bernadette Behan
HR Manager	Sinead Noonan

Limerick Youth Service employs approximately 100 staff, has 400 volunteers engaged in various aspects of its work with 10 – 25 year olds throughout Limerick City and County.

Sub Committees

The Board has established a number of sub committees including Audit, Risk and Governance, Community Training Centre and Human Resources in addition to time bound specified purpose working groups which advise on specific projects.

Audit, Risk and Governance Sub Committee

The role of the Audit, Risk and Governance Sub Committee is to monitor and control the audit and risk management systems of Limerick Youth Service including planning the annual audit, reviewing the annual financial statements, reviewing the quarterly management accounts, reviewing the risk register and driving good governance practice and policy.

In 2018, the Audit, Risk and Governance Sub Committee continued to work on a number of areas including reviewing and restating of the Governance Code and ongoing development of the risk policy.

Membership

Mr	Eddie	O' Neill	Board Member
Ms	Audrey	Healy	Board Member
Fr	Seamus	Enright	Board Member
Ms	Karen	O Connor	Board Member

Board Members's Report

For the financial year ended 31 December 2018

Community Training Centre Sub Committee

The Community Training Centre's Sub Committee's principal objective is to assist the Board of Limerick Youth Service in the provision of training, education and employment related services for young people in a friendly and informal manner.

Membership

Ms.	Mary	English	Sub Committee Member	
Mr.	Sean	O'Meara	Sub Committee Member	
Mr.	James	Connery	CTC General Manager	
Ms.	Fiona	O'Grady	CEO	
Ms	Bernadette	Daly	Board Member	
Ms	Catriona	Brosnahan	Sub Committee Member	Resigned 24 January 2019
			Probation Service	
Rev	Vicki	Lynch	Sub Committee Member	
Mr.	Maurice	Walsh	Youth Work Manager	

Human Resources Sub Committee

The Human Resources Sub-committee was established in 2018 and its principal objective is to assist the Board and the CEO to fulfil their functions by providing timely advice and guidance on areas within its remit.

Membership

Ms	Bernadette	Daly	Board Member
Ms	Audrey	Healy	Board Member
Fr	Seamus	Enright	Board Member
Ms	Sinead	Clohesy	Board Member

Board Members's Report

For the financial year ended 31 December 2018

GOVERNANCE

Accountability and transparency are essential to the work of Limerick Youth Service.

Limerick Youth Service has a comprehensive strategic plan, developed in consultation with young people, volunteers, staff and other key stakeholders. This plan provides the framework for the development of operational plans across the organisation and is reviewed on an ongoing basis.

Limerick Youth Service is compliant with the Governance Code (Code of Practice for good governance of community, voluntary and charitable organisations in Ireland) and in 2017, reviewed and restated our commitment to the code.

Limerick Youth Service is registered with the Charities Regulatory Authority and completes all reporting as required. In 2018, Limerick Youth Service commenced the process of ensuring that the entity meets the highest possible standard of the newly produced Charities Governance Code introduced by the Charities Regulatory Authority in 2018.

Limerick Youth Service is an integrated youth service, affiliated to Youth Work Ireland, and is fully compliant with its Membership Charter.

Limerick Youth Service engages with Limerick and Clare Education and Training Board youth officers in the Continuous Improvement Plan (CIP) of the National Quality Standards Framework (NQS) of the Department of Children and Youth Affairs (DCYA).

Underpinning all activities of Limerick Youth Service is compliance with relevant legislation and development of appropriate policies. Limerick Youth Service policies are reviewed and developed as required by changes in legislation, best practice and requirements of funders.

Limerick Youth Service publishes our annual audited accounts which are prepared in accordance with the provisions of the Statement of Recommended Practice (SORP).

Quarterly management accounts and annual audited accounts are presented to the Board for approval following examination and discussion with the Audit, Risk and Governance Sub Committee.

In line with the requirements of each funder, coupled with DPER requirements, annual applications for funding include a proposed work plan. During and at the end of the year, progress and annual reports are submitted to funders as required detailing achievement of evidence based outcomes in the reporting period. Limerick Youth Service is subject to regular on-site audits and monitoring visits from funders and welcomes these as they verify adherence to procedures and requirements and provides an opportunity to strengthen established policies and procedures.

RISK

Limerick Youth Service holds risk management as a core tenet in its strategic outlook and central to effective governance. Risk is an everyday part of the organisation's activities and managing it effectively is essential to provide an effective service and safeguard funds and assets. Risks can affect staff, volunteers, service users, liability to others, property etc.

In order to effectively manage risk, Limerick Youth Service identifies risk, assesses the likelihood/probability of the risk and identifies the consequences or impact of an occurrence. Limerick Youth Service monitors identified risks on an ongoing basis and manage risks through tolerating low level risks, managing and containing certain risks to acceptable levels and transferring identified risks to third parties through insurance or terminating certain activities where risks are unacceptably high.

Board Members's Report

For the financial year ended 31 December 2018

CHILDREN FIRST

Limerick Youth Service is committed to safeguarding young people by ensuring that the organisation is compliant with the Children First Act 2015 and Children First National Guidance 2017. All our staff and volunteers undertake an application process, including Garda vetting and cannot start employment/volunteering before their vetting is complete. All staff and volunteers participate in a 4 hour Child Safeguarding Awareness programme (NYCI). On completion of this programme, each participant receives a certificate which is valid for 4 years. In 2018, the Child Protection team delivered child safeguarding training to 235 people. In 2018, 60 participants attended a briefing session and 175 people attended the full programme. In 2018, 308 people were Garda vetted.

STATEMENT OF RELEVANT AUDIT INFORMATION

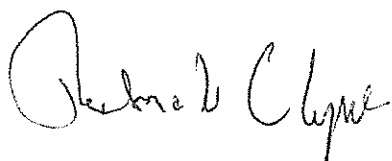
Each of the persons who are Board Members at the time when this Board Members report is approved has confirmed that:

- So far as the Board Members are aware, there is no relevant audit information of which the organisation's auditors are unaware; and
- That each Board Member has taken all the steps that ought to have been taken as a Board Member in order to be aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

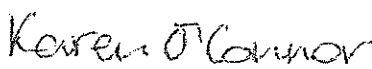
AUDITORS

The auditors, Grant Thornton, will continue in office.

This report was approved by the Board Members on 4 April 2019 and signed on its behalf by:



Patrick Lynch (Chairman)



Karen O'Connor

Date: 4 April 2019

Board Members' Responsibilities Statement

For the financial year ended 31 December 2018

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

Irish regulation requires the Board Members to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the organisation for each financial year. Under the regulation the Board Members have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland, Irish law, the Charities Act 2009 and "Accounting and Reporting by Charities" (SORP) (2015).

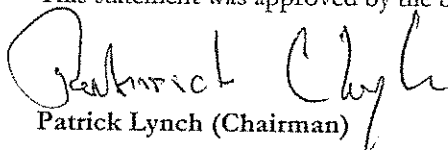
Under regulation, the Board Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the organisation as at the financial year end date and of the profit or loss of the organisation for the financial year.

In preparing these financial statements, the Board Members are required to:

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

The Board Members are responsible for ensuring that the organisation keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the organisation, enable at any time the assets, liabilities, financial position and profit or loss of the organisation to be determined with reasonable accuracy, and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This statement was approved by the board on 4 April 2019 and signed on its behalf by:


Patrick Lynch (Chairman)


Karen O'Connor

Date: 4 April 2019

Independent auditor's report to the members of Limerick Youth Service

Opinion

We have audited the non-statutory financial statements of Limerick Youth Service which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows for the financial year ended 31 December 2018 and the related notes to the non-statutory financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the non-statutory financial statements is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland including 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

In their opinion, Limerick Youth Service's non-statutory financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the organisation as at 31 December 2018 and of its financial performance and cash flows for the financial year then ended.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs (Ireland)') and applicable law. Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the non-statutory financial statements' section of our report. We are independent of the organisation in accordance with the ethical requirements that are relevant to our audit of the non-statutory financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the organisation. 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the Board Members' use of the going concern basis of accounting in the preparation of the non-statutory financial statements is not appropriate; or
- the Board members have not disclosed in the non-statutory financial statements any identified material uncertainties that may cast significant doubt about the organisation's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the non-statutory financial statements are authorised for issue.

Independent auditor's report to the members of Limerick Youth Service

Other information

Other information comprises the information included in the Annual report, other than the non-statutory financial statements and their Auditor's report thereon. The Board Members are responsible for the other information. Their opinion on the non-statutory financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with their audit of the non-statutory financial statements, their responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the non-statutory financial statements or their knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the non-statutory financial statements, we are required to determine whether there is a material misstatement in the non-statutory 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.

Matters on which we are requested to report

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the organisation were sufficient to permit the non-statutory financial statements to be readily and properly audited.
- The non-statutory financial statements are in agreement with the accounting records.
- In our opinion the information given in the Board Members' report is consistent with the financial statements.

Responsibilities of management and those charged with governance for the non-statutory financial statements

As explained more fully in the Board Members' responsibilities statement, management is responsible for the preparation of the non-statutory financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and for such internal control as they determine necessary to enable the preparation of non-statutory financial statements that are free from material misstatement, whether due to fraud or error.

Independent auditor's report to the members of Limerick Youth Service

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

Those charged with governance are responsible for overseeing the organisation's financial reporting process.

Responsibilities of the auditor for the audit of the non-statutory financial statements

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-statutory 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 their 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 of the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board Members.
- Conclude on the appropriateness of the Board Members' 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 organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the Auditor's report to the related disclosures in the non-statutory financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the Auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-statutory financial statements, including the disclosures, and whether the non-statutory financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor communicates 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 may be identified during the audit.



Independent auditor's report to the members of Limerick Youth Service

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

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

A handwritten signature in black ink, appearing to read "Mr. Damian Gleeson".

Mr. Damian Gleeson

for and on behalf of

Grant Thornton

Chartered Accountants & Statutory Audit Firm

Mill House
Henry Street
Limerick
4 April 2019

Statement of financial activities incorporating income and expenditure account

For the financial year ended 31 December 2018

	Not e	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Income from:					
Charitable activities	4	4,533	4,260,074	4,264,607	4,086,982
Donations	2	72,276	14,983	87,259	118,103
Investments	3	1,061	-	1,061	2,168
Other income		13,536	86,554	100,090	101,803
Total income		91,406	4,361,611	4,453,017	4,309,056
Expenditure on:					
Charitable activities		20,643	4,592,384	4,613,027	4,385,956
Total expenditure	8	20,643	4,592,384	4,613,027	4,385,956
Net income / (expenditure) before transfers		70,763	(230,773)	(160,010)	(76,900)
Transfers between Funds	16	(80,999)	80,999	-	-
Net expenditure before other recognised gains and losses		(10,236)	(149,774)	(160,010)	(76,900)
Net movement in funds		(10,236)	(149,774)	(160,010)	(76,900)
Reconciliation of funds:					
Total funds brought forward		3,471,229	2,292,288	5,763,517	5,840,417
Total funds carried forward		3,460,993	2,142,514	5,603,507	5,763,517

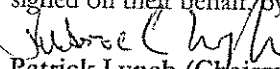
The notes on pages 25 to 45 form part of these financial statements.

Balance sheet

As at 31 December 2018

	Note	€	2018 €	€	2017 €
Fixed assets					
Tangible assets	12		4,761,366		4,835,955
Current assets					
Debtors	13	176,403		98,448	
Investments	14	611,908		888,509	
Cash at bank and in hand		609,280		378,774	
		<u>1,397,591</u>		<u>1,365,731</u>	
Creditors: amounts falling due within one year	15	<u>(555,450)</u>		<u>(438,169)</u>	
Net current assets			<u>842,141</u>		<u>927,562</u>
Net assets			<u>5,603,507</u>		<u>5,763,517</u>
Charity Funds					
Restricted funds	16		2,142,514		2,292,288
Unrestricted funds	16		3,460,993		3,471,229
Total funds			<u>5,603,507</u>		<u>5,763,517</u>

The financial statements were approved and authorised for issue by the Board Members on 4 April 2019 and signed on their behalf by:


Patrick Lynch (Chairman)


Karen O'Connor

Date: 4 April 2019

The notes on pages 25 to 45 form part of these financial statements.

Statement of cash flows

For the financial year ended 31 December 2018

	Note	2018 €	2017 €
Net cash used in operating activities			
Net cash provided by/(used in) operating activities	18	<u>40,716</u>	<u>(156,376)</u>
Cash flows from investing activities:			
Proceeds from the sale of tangible fixed assets		250	-
Purchase of tangible fixed assets		(88,345)	(69,217)
Deposit account investments		<u>276,601</u>	<u>78,321</u>
Net cash (used in)/provided by investing activities		<u>188,506</u>	<u>9,104</u>
Change in cash and cash equivalents in the financial year		229,222	(147,272)
Cash and cash equivalents brought forward		<u>304,535</u>	<u>451,807</u>
Cash and cash equivalents carried forward		<u><u>533,757</u></u>	<u><u>304,535</u></u>

The notes on pages 25 to 40 form part of these financial statements.

Notes to the financial statements

For the financial year ended 31 December 2018

1. Accounting policies

1.1 Organisation information

Limerick Youth Service is a charity based at 5 Lower Glentworth Street, Limerick and is registered in the Republic of Ireland. Its main activities involve engaging with young people in the Limerick region to support and develop their life skills.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2009.

Limerick Youth Service meets the definition of a public benefit organisation under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.3 Currency

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

1.4 Judgments and key sources of estimation uncertainty

The Board Members consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going Concern

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

Useful Lives of Tangible Fixed Assets

Long-lived assets comprising primarily of property represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Board Members regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €4,761,366 (2017: €4,835,955)

Notes to the financial statements

For the financial year ended 31 December 2018

1. Accounting policies (continued)

1.5 Fund accounting

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

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

1.6 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.

Public donations are recognised on formal notification to the charity, when the charity has control of the funds and the donation amount can be measured reliably. Donations are generally made on a voluntary basis without specific obligations and may be used for any purpose of the charity.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. The Directors report provides more information about their contribution.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Deferred grant income and grants debtors arising at the financial year end are recorded in the Balance Sheet in line with grant performance conditions.

Other trading activities income includes rental income which is recorded on a receivable basis.

Notes to the financial statements

For the financial year ended 31 December 2018

1. Accounting policies (continued)

1.7 Expenditure

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

Support costs are those functions that assist the work of the entity but do not directly undertake charitable activities. These costs have been allocated on a per capita basis, which the entity considers a reasonable and consistent allocation method. Governance costs are those incurred in connection with administration of the entity and compliance with constitutional and regulatory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
Fixtures and fittings	-	12.5%/10% straight line
Computer equipment	-	20% straight line

The residual value and useful lives of tangible assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

1.9 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.10 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the financial statements

For the financial year ended 31 December 2018

1. Accounting policies (continued)

1.11 Debtors

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

1.12 Cash at Bank and in hand

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the financial year.

1.15 Creditors

Creditors and provisions are recognised where the organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.16 Investments

Investments are measured at cost less accumulated impairment.

Notes to the financial statements

For the financial year ended 31 December 2018

1. Accounting policies (continued)

1.17 Financial instruments

The organisation only enters into basic financial instruments 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 payables or receivables, 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 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 Activity.

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, which is an approximation of the amount that the organisation would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Donations

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Fundraising donations	72,276	14,983	87,259	118,103
Total 2017	110,176	7,927	118,103	

Notes to the financial statements

For the financial year ended 31 December 2018

3. Investment income

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Bank interest receivable	1,061	-	1,061	2,168
	<u>1,061</u>	<u>-</u>	<u>1,061</u>	<u>2,168</u>
Total 2017	<u>2,168</u>	<u>-</u>	<u>2,168</u>	

4. Charitable activities

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
Youth Development	-	324,622	324,622	443,059
Youth Support	-	1,975,664	1,975,664	1,768,791
Training	-	1,367,626	1,367,626	1,307,356
Technical Support	4,533	592,162	596,695	567,776
	<u>4,533</u>	<u>4,260,074</u>	<u>4,264,607</u>	<u>4,086,982</u>
Total 2017	<u>29,335</u>	<u>4,057,647</u>	<u>4,086,982</u>	

Notes to the financial statements

For the financial year ended 31 December 2018

5. Dper grant funding note

Intermediary	Grantor/Sponsoring Department	Grant	Grant Term	Grant Approved 2018	Grant due 31/12/ 2017	Deferred Income 2017	Released from Deferred 2017	Recognise d in P&L	Amount Received	Grant due 31/12/2018	Deferred Income to 2019
Popal/Youth Work Ireland	Department of Children & Youth Affairs	Youth Services Grant	Jan to Dec 2018	124,704	-	-	-	124,634	124,704	-	70
Youth Work Ireland	Department of Children & Youth Affairs	LGBTI+ capacity building initiative for service providers for young people	Jan to Dec 2018	3,140	-	-	-	2,070	3,140	-	1,070
Youth Work Ireland	Youth Work Ireland	Work to Learn	Jan to Dec 2018	2,701	-	-	-	2,701	1,000	1,701	-
City Of Dublin Youth Service Board	Department of Children & Youth Affairs	Special Programmes for Youth (SPY) Outreach	Jan to Dec 2018	89,203	-	-	-	89,203	89,203	-	-
City Of Dublin Youth Service Board	Department of Children & Youth Affairs	SPY Special Social and Educational Initiative	Jan to Dec 2018	171,960	-	-	-	171,781	171,960	-	179
City Of Dublin Youth Service Board	Department of Children & Youth Affairs	Youth Information Centre	Jan to Dec 2018	52,034	-	-	-	52,034	52,034	-	-
City Of Dublin Youth Service Board	Department of Children & Youth Affairs	SPY Youth Resource	Jan to Dec 2018	290,191	-	-	-	290,163	290,191	-	28
Tusla	Department of Children & Youth Affairs	Child & Family Agency Section 56/59	Jan to Dec 2018	304,086	-	-	-	304,086	304,086	-	-
Tusla	Department of Children & Youth Affairs	Creative Community Alternatives Initiative	Jan to Dec 2018	56,405	-	-	-	46,669	56,405	-	9,736
Health Service Executive - Mid West Drugs & Alcohol Service - Signposting for Youth	Department of Health	Drugs & Alcohol Forum	Jan to Dec 2018	71,500	9,500	-	-	71,500	81,000	-	-
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2018	127,414	-	27,483	27,483	126,168	127,414	-	28,729
Health Service Executive	Department of Health	Traveller Health	Jan to Dec 2018	6,000	-	-	-	6,000	6,000	-	-
Health Service Executive	Department of Health	Traveller Health	2018/2019	40,000	-	-	-	180	40,000	-	39,820
Health Service Executive	Department of Health	Traveller Health - Dormant Accounts	2018/2019	16,000	-	-	-	-	16,000	-	16,000
Tusla	Department of Children & Youth Affairs	Mental Health video	Jan to Dec 2018	1,250	-	-	-	1,250	1,250	-	-

Intermediary	Grantor/Sponsoring Department	Grant	Grant Term	Grant Approved 2018	Grant due 31/12/2017	Deferred Income 2017	Released from Deferred 2017	Recognised in P&L	Amount Received	Grant due 31/12/2018	Deferred Income to 2019
Mid West Regional Drugs Task Force	Department of Health	Drugs & Alcohol Forum	2017/2018	-	-	1,500	1,500	1,500	-	-	-
Mid West Regional Drugs Task Force	Department of Health	Drugs & Alcohol Forum	2017/2018	-	-	1,500	1,500	1,500	-	-	-
Mid West Regional Drugs Task Force	Department of Health	Drugs & Alcohol Forum	2018/2019	1,900	-	-	-	-	1,900	-	1,900
Mid West Regional Drugs Task Force	Department of Health	Drugs & Alcohol Forum	2018/2019	1,900	-	-	-	-	1,900	-	1,900
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Ballynancy Garda Youth Diversion Project	Jan to Dec 2018	134,623	-	110	110	134,598	134,623	-	135
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Kings Island Garda Youth Diversion Project	Jan to Dec 2018	125,023	-	1,421	1,421	123,779	125,023	-	2,665
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Garryowen/Watergate/Inishtown Garda Youth Diversion Project	Jan to Dec 2018	158,104	-	2,944	2,944	158,306	158,104	-	2,742
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Communities Integration Fund	2017/2018 & 2018/2019	5,000	-	3,186	3,186	3,186	5,000	-	5,000
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Disadvantaged Youth	Jan to Dec 2018	70,571	-	-	-	70,571	70,571	-	-
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	SPY Castleconnell Youth Project	Jan to Dec 2018	89,203	-	-	-	89,112	89,203	-	91
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	SPY Rathkeale Youth Project	Jan to Dec 2018	82,743	-	-	-	82,743	82,743	-	-
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	YTFSP1 Travellers Programme	Jan to Dec 2018	20,746	-	-	-	20,746	20,746	-	-
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Youth Club Grants	Jan to Dec 2017	-	-	545	545	545	-	-	-
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Youth Club Grants	Jan to Dec 2018	4,620	-	-	-	4,620	4,620	-	-
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Youth Club Equipment Grant-East Limerick	Jan to Dec 2018	19,870	-	-	-	13,000	19,870	-	6,870

Intermediary	Grantor/Sponsoring Department	Grant	Grant Term	Grant Approved 2018	Grant due 31/12/2017	Deferred Income 2017	Released from Deferred 2017	Recognised in P&L	Amount Received	Grant due 31/12/2018	Deferred Income to 2019
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Youth Club Equipment Grant-West Limerick	Jan to Dec 2018	18,471	-	-	-	18,465	18,471	-	6
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Youth Club Equipment Grant-Disadvantaged Youth	Jan to Dec 2018	20,000	-	-	-	20,000	20,000	-	-
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Youth Club Equipment Grant-Lava Jaws	Jan to Dec 2018	12,303	-	-	-	11,041	12,303	-	1,262
Limerick and Clare Education and Training Board	Department of Children & Youth Affairs	Garryowen Youth Project	July to Dec 2018	62,359	-	-	-	51,804	62,359	-	10,555
Limerick and Clare Education and Training Board	Limerick and Clare Education and Training Board	Rural Youth research	2018/2019	1,250	-	-	-	1,250	1,250	-	-
Local Community Development Committee/Ballyhoura Development CLG	Department of Rural & Community Development	Leader Rural Development Programme 2014-2020 Rural Youth Research	2018/2019	2,000	-	-	-	2,000	-	2,000	-
Children and Young Peoples Services Committee	Tusla	Rural Youth Research	2018/2019	1,250	-	-	-	1,250	1,250	-	-
Community Foundation of Ireland	Community Foundation of Ireland	Community Mapping Project	2016/2017	-	-	2,717	-	-	-	-	2,717
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Community Employment Scheme	Oct 2016 to Sept 2017	-	16,079	-	-	-730	15,349	-	-
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Community Employment Scheme	Oct 2017 to Sept 2018	179,727	-	27,945	27,945	207,672	163,028	16,699	-
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Community Employment Scheme	Oct 2018 to Sept 2019	128,002	-	-	-	84,350	94,411	33,590	43,651
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2016 to June 2017	-	-210	-	-	-	-210	-	-

Intermediary	Grantor/Sponsoring Department	Grant	Grant Term	Grant Approved 2018	Grant due 31/12/ 2017	Deferred Income 2017	Released from Deferred 2017	Recognised in P&L	Amount Received	Grant due 31/12/ 2018	Deferred Income to 2019
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2017 to June 2018	61,721	-	19,126	19,126	80,847	61,721	-	-
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2018 to June 2019	108,357	-	-	-	83,661	89,888	18,469	24,696
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Food Grants	2017/2018 & 2018/2019	6,439	-	1,806	1,806	8,118	4,260	2,179	127
Limerick City and County Council	Department of Environment, Community & Local Government	Social Inclusion Fund - Southside Youth Space	Jan to Dec 2018	82,387	12,000	427	427	82,813	61,431	32,955	-
Limerick City and County Council	Department of Environment, Community & Local Government	Social Inclusion Fund - Youth Cafes	Jan to Dec 2018	36,000	5,400	5,472	5,472	41,472	27,000	14,400	-
Limerick City and County Council	Department of Environment, Community & Local Government	Social Inclusion Fund - Mobility Fund	Jan to Dec 2018	1,906	400	1,657	1,657	3,471	1,106	1,200	92
Limerick City and County Council	Department of Environment, Community & Local Government	Social Inclusion Fund - Limerick on your Bike	Jan to Dec 2018	5,000	-	-	-	4,006	3,000	2,000	994
Limerick City and County Council	Department of Children & Youth Affairs	Comhairle na nOg	Jan to Dec 2018	23,315	11,869	-	-	23,315	20,739	14,445	-
Limerick City and County Council	Department of Children & Youth Affairs	Comhairle na nOg	Jan to Dec 2018	-	2,000	-	-	-	-	2,000	-
Limerick City and County Council	Limerick City and County Council	Youthbank	Jan to Dec 2015	-	-	3,589	-	-	-	-	3,589
Limerick City and County Council	Limerick City and County Council	Limerick City & County Council Project Contribution	Jan to Dec 2016	-	-	1,500	-	-	-	-	1,500
Limerick City and County Council	Limerick City and County Council	Going for Gold	2016/2017/ 2018	1,000	-	3,168	1,400	1,400	1,000	-	2,768

Intermediary	Grantor/Sponsoring Department	Grant	Grant Term	Grant Approved 2018	Grant due 31/12/2017	Deferred Income 2017	Released from Deferred 2017	Recognised in P&L	Amount Received	Grant due 31/12/2018	Deferred Income to 2019
Pobal/Children and Young People's Services Committee	Department of Health	Youth Traveller Lingage Initiative	Jan-June 2018	4,534	-	-	-	4,534	4,534	-	-
Limerick City and County Council	Department of Rural and Community Development	Community Enhancement Programme	Jan to Dec 2018	4,031	-	-	-	4,031	-	4,031	-
Pobal	Department of Social Protection	CSP Programme - Southside Youth Space	Jan to Dec 2018	103,944	-	4,186	4,186	103,062	103,944	-	5,068
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2018/2019	126,541	-	-	-	25,306	126,541	-	101,235
-	-	Redemptorists' Hardship Fund	2016/2017/2018	-	-	2,598	2,598	2,598	-	-	-
-	-	Redemptorists' Hardship Fund	2018/2019	5,000	-	-	-	619	5,000	-	4,381
Léargas	Department of Education & Skills	Léargas programme SHAM	Jan to Dec 2017	-	6,957	-	-	-800	6,157	-	-
Léargas	Department of Education & Skills	Léargas programme SHAM	Jan to Dec 2018	6,767	-	-	-	6,767	6,767	-	-
ESB Energy for Generations Fund	ESB Energy for Generations Fund	Mental Health Project	2017/2018	-	-	3,298	3,298	3,298	-	-	-
National Adult Literacy Agency	National Adult Literacy Agency	Literacy & Numeracy Project	Jan to Dec 2018	417	-	-	-	417	417	-	-
West Limerick Resources	West Limerick Resources	The Social Inclusion and Community Activation Programme	Jan to Dec 2018	650	-	-	-	650	650	-	-
Arts Council	Arts Council	Artist in Youth Work Residency/Development Scheme	2017/2018	-	1,500	4,400	4,400	4,400	1,500	-	-
Marathon Trust	Marathon Trust	Ballycumin/Raheen Youth Engagement Initiative	2018/2019	13,300	-	-	-	489	13,300	-	12,811
The City of Dublin Education and Training Board	The City of Dublin Education and Training Board	Communities Integration Fund	Jan to Dec 2018	4,717	-	-	-	4,717	4,717	-	-
Youth Work Ireland	Youth Work Ireland	The National Detached Youth Work Programme	2018/2019	7,750	-	-	-	4,150	7,750	-	3,600

Intermediary	Grantor/Sponsoring Department	Grant	Grant Term	Grant Approved 2018	Grant due 31/12/2017	Deferred Income 2017	Released from Deferred 2017	Recognised in P&L	Amount Received	Grant due 31/12/2018	Deferred Income to 2019
Local Community Development Committee/Ballyhoura Development CLG	Department of Rural and Community Development	Lender Rural Development Programme 2014-2020- Youth Leadership & Citizenship Project	2018/2019	1,500	-	-	-	1,500	-	1,500	-
The Irish Cancer Society	The Irish Cancer Society	Xhale SFC grant	Jan to Dec 2018	325	-	-	-	325	325	-	-
Youth Work Ireland	Youth Work Ireland	Adult Resilience	Jan to Dec 2018	425	-	-	-	425	425	-	-
Limerick and Clare Education and Training Board	Department of Education & Skills	Community Training Centre	Jan to Dec 2018	1,252,227	14,887	-	-	1,252,227	1,257,025	10,089	-
-	-	Community Training Centre - Own Income	Jan to Dec 2018	66,063	-	-	-	66,063	66,063	-	-
-	-	TUSLA Own Income	Jan to Dec 2018	359	-	-	-	359	359	-	-
-	-	City Disadvantaged Own Income	Jan to Dec 2018	285	-	-	-	285	285	-	-
-	-	East Limerick Own Income	Jan to Dec 2018	2,220	-	-	-	-	2,220	-	-
-	-	West Limerick Own Income	Jan to Dec 2018	5,210	-	-	-	5,210	5,210	-	2,220
-	-	Outreach Own Income	Jan to Dec 2018	9,031	-	-	-	9,031	9,031	-	-
-	-	SSEI Own Income	Jan to Dec 2018	3,561	-	-	-	3,561	3,561	-	-
-	-	Youth Resource Own Income	Jan to Dec 2018	1,217	-	-	-	1,217	1,217	-	-
-	-	Kings Island Garda Youth Diversion Project Own Income	Jan to Dec 2018	75	-	-	-	75	75	-	-
-	-	Limerick Youth Service Own Income	Jan to Dec 2018	4,533	-	-	-	4,533	4,533	-	-
-	-	Southside Youth Space Own Income	Jan to Dec 2018	33,573	-	-	-	33,573	33,573	-	-
-	-	Youth Cafes Own Income	Jan to Dec 2018	968	-	-	-	968	968	-	-
-	-	Mental Health Project Own Income	Jan to Dec 2018	1,940	-	-	-	1,940	1,940	-	-
-	-	Ballynany Own income	Jan to Dec 2018	227	-	-	-	227	227	-	-
-	-			4,483,768	80,382	120,578	111,004	4,264,607	4,405,360	157,258	338,207

Notes to the financial statements

For the financial year ended 31 December 2018

6. Charitable activities - Direct costs

	Youth Development €	Youth Support €	Training €	Technical Support €	Total 2018 €	Total 2017 €
Wages & Salaries	225,188	1,356,963	886,802	837,257	3,306,210	3,131,380
Rent	3,100	49,250	69,225	2,948	124,523	121,402
Light & Heat	22,649	9,794	49,353	32,302	114,098	100,259
Insurance	6,675	37,575	5,730	15,909	65,889	58,811
Repairs & Maintenance	8,296	59,853	47,942	15,023	131,114	106,587
Security Costs	1,429	6,638	5,378	8,387	21,832	29,355
Programmes	39,457	156,748	127,169	(4,976)	318,398	380,152
Travel & Transport Costs	3,063	51,209	1,610	2,335	58,217	61,439
Special Inputs	-	-	11,128	630	11,758	5,661
Canteen Expenses	-	-	15,765	22	15,787	20,195
Sundry Expenses	1,370	1,251	3,547	3,158	9,326	19,825
Fundraising Training and Residential Expenses	3,119	24,740	7,136	1,200	36,195	48,780
Advertising, Stationery and Telephone	5,670	23,925	30,447	27,503	87,545	77,600
Programme Research Costs	4,500	-	-	-	4,500	10,000
Profit on disposal of Fixed assets	-	-	-	(250)	(250)	-
Grant Funded Computer Equipment	-	-	102,389	-	102,389	-
	<u>324,516</u>	<u>1,777,946</u>	<u>1,363,621</u>	<u>941,448</u>	<u>4,407,531</u>	<u>4,171,446</u>
Total 2017	<u>441,563</u>	<u>1,585,385</u>	<u>1,262,479</u>	<u>882,019</u>	<u>4,171,446</u>	

Computer equipment amounting to €102,389 was financed by Limerick and Clare Education and Training Board. The risk and rewards of ownership reside with the grant funder and therefore the equipment has not been capitalised. Grant income received of €102,389 is included in Grant income in Note 5.

Notes to the financial statements

For the financial year ended 31 December 2018

7. Charitable activities - Support costs

	Youth Development €	Youth Support €	Training €	Technical Support €	Total 2018 €	Total 2017 €
Legal & Professional Fees	-	-	-	8,804	8,804	14,082
Audit Fees	2,965	11,822	5,082	10,573	30,442	27,367
Depreciation	11,368	19,771	3,955	127,840	162,934	169,217
Bank interest & charges	66	150	93	3,007	3,316	3,844
	<u>14,399</u>	<u>31,743</u>	<u>9,130</u>	<u>150,224</u>	<u>205,496</u>	<u>214,510</u>
Total 2017	<u>14,693</u>	<u>11,579</u>	<u>5,353</u>	<u>182,885</u>	<u>214,510</u>	

Support costs include depreciation, bank interest & charges and other governance costs.

Depreciation and legal & professional fees are apportioned on an asset per capita basis, which the organisation considers a reasonable and consistent allocation method.

Governance costs comprise legal & professional fees, auditors' remuneration and costs associated with regulatory requirements. Total governance costs amounted to €39,246 (2017: €41,449).

8. Analysis of Expenditure by expenditure type

	Costs 2018 €	Total 2018 €	Total 2017 €
Youth Development	338,915	338,915	456,256
Youth Support	1,809,689	1,809,689	1,596,964
Training	1,372,751	1,372,751	1,267,832
Technical Support	1,091,672	1,091,672	1,064,904
	<u>4,613,027</u>	<u>4,613,027</u>	<u>4,385,956</u>
Total 2017	<u>4,385,956</u>	<u>4,385,956</u>	

Notes to the financial statements

For the financial year ended 31 December 2018

9. Net income / (expenditure)

This is stated after charging:

	2018 €	2017 €
Depreciation of tangible fixed assets:		
- owned by the charity	162,934	169,217

During the year, no Board Members received any benefits in kind.

During the year, Board Members received €40 for reimbursement of expenses (2017: €130).

Audit fees for the year amount to €23,677 (2017: €23,677).

Assurance, grant reports and technical services for the year amount to €6,765 (2017: €3,690).

10. Staff costs

	2018 €	2017 €
Wages and salaries	2,906,212	2,747,294
Employers' PRSI	274,497	262,117
Pension costs	125,501	121,969
	<u>3,306,210</u>	<u>3,131,380</u>
Total	<u>3,306,210</u>	<u>3,131,380</u>

11. Staff details

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

	2018 No.	2017 No.
Youth Development	11	11
Youth Support	34	30
Training	18	20
Technical Support	33	29
	<u>96</u>	<u>90</u>

The number of higher paid employees was:

	2018 No.	2017 No.
In the band € 60,001 - € 70,000	3	3

The total key management personnel salaries for five staff members were €287,138.

Notes to the financial statements

For the financial year ended 31 December 2018

12. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
Cost				
At 1 January 2018	5,186,095	1,134,882	212,523	6,533,500
Additions	-	44,224	44,121	88,345
Disposals	-	(750)	-	(750)
At 31 December 2018	<u>5,186,095</u>	<u>1,178,356</u>	<u>256,644</u>	<u>6,621,095</u>
Depreciation				
At 1 January 2018	507,424	1,003,462	186,659	1,697,545
Charge for the financial year	103,702	37,016	22,216	162,934
On disposals	-	(750)	-	(750)
At 31 December 2018	<u>611,126</u>	<u>1,039,728</u>	<u>208,875</u>	<u>1,859,729</u>
Net book value				
At 31 December 2018	<u>4,574,969</u>	<u>138,628</u>	<u>47,769</u>	<u>4,761,366</u>
At 31 December 2017	<u>4,678,671</u>	<u>131,420</u>	<u>25,864</u>	<u>4,835,955</u>

The land on which the Ballynanty premises is located is subject to a 65 year lease with Limerick City & County Council at a nominal amount.

13. Debtors

	2018 €	2017 €
Other debtors	<u>176,403</u>	<u>98,448</u>

14. Current asset investments

	2018 €	2017 €
Bank deposits	<u>611,908</u>	<u>888,509</u>

Investments comprise funds on deposit in bank accounts with a maturity date of greater than 3 months.

Notes to the financial statements

For the financial year ended 31 December 2018

15. Creditors: Amounts falling due within one year

	2018 €	2017 €
Bank loans and overdrafts	75,523	74,239
Trade creditors	10,950	35,352
Other taxation and social security (see below)	70,583	64,334
Accruals	36,118	36,344
Deferred income	362,276	227,900
	<u>555,450</u>	<u>438,169</u>

Deferred income comprises of unrestricted funds which are subject to future usage. Restricted funds are further detailed in note 5.

Other taxation and social security

	2018 €	2017 €
PAYE/PRSI	70,200	63,842
VAT control	383	492
	<u>70,583</u>	<u>64,334</u>

Bank of Ireland has legal securities over 5 Glentworth Street, Limerick. It also holds a letter of offset.

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2018 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2018 €
Unrestricted funds					
General Funds - all funds	<u>3,471,229</u>	<u>91,406</u>	<u>(20,643)</u>	<u>(80,999)</u>	<u>3,460,993</u>
Restricted funds					
Restricted Funds - all funds	<u>2,292,288</u>	<u>4,361,611</u>	<u>(4,592,384)</u>	<u>80,999</u>	<u>2,142,514</u>
Total of funds	<u>5,763,517</u>	<u>4,453,017</u>	<u>(4,613,027)</u>	<u>-</u>	<u>5,603,507</u>

During the year ended 31st December 2018, €66,851 was released from unrestricted deferred income to offset against an overdraft on the CTC current account (restricted bank account). The CTC current account was overdrawn as a result of expenditure incurred over many years which was not reimbursed by FÁS.

Notes to the financial statements

For the financial year ended 31 December 2018

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2017 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2017 €
Unrestricted Funds	3,604,125	233,799	(348,779)	(17,916)	3,471,229
Restricted funds					
Restricted Funds	2,236,292	4,075,257	(4,037,177)	17,916	2,292,288
Total of funds	5,840,417	4,309,056	(4,385,956)	-	5,763,517

Summary of funds - current year

	Balance at 1 January 2018 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2018 €
General funds	3,471,229	91,406	(20,643)	(80,999)	3,460,993
	3,471,229	91,406	(20,643)	(80,999)	3,460,993
Restricted funds	2,292,288	4,361,611	(4,592,384)	80,999	2,142,514
	5,763,517	4,453,017	(4,613,027)	-	5,603,507

Summary of funds - prior year

	Balance at 1 January 2017 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2017 €
Designated funds	3,604,125	233,799	(348,779)	(17,916)	3,471,229
Restricted funds	2,236,292	4,075,257	(4,037,177)	17,916	2,292,288
	5,840,417	4,309,056	(4,385,956)	-	5,763,517

Notes to the financial statements

For the financial year ended 31 December 2018

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Tangible fixed assets	2,605,773	2,155,593	4,761,366
Current assets	921,112	476,479	1,397,591
Creditors due within one year	(65,892)	(489,558)	(555,450)
	<u>3,460,993</u>	<u>2,142,514</u>	<u>5,603,507</u>

Of the net assets in the amount of €5,603,507 (2017: €5,763,517), €4,761,366 (2017: €4,835,955) can only be realised by disposing of tangible fixed assets or programme related investments.

Analysis of net assets between funds - prior year

	Unrestricted funds 2017 €	Restricted funds 2017 €	Total funds 2017 €
Tangible fixed assets	4,835,955	2,184,476	4,835,955
Current assets	1,365,731	407,154	1,365,731
Creditors due within one year	(438,169)	(299,342)	(438,169)
	<u>5,763,517</u>	<u>2,292,288</u>	<u>5,763,517</u>

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

	2018 €	2017 €
Net expenditure for the year (as per Statement of Financial Activities)	(160,010)	(76,900)
Adjustment for:		
Depreciation charges	162,934	169,217
Profit on the sale of fixed assets	(250)	-
(Increase)/Decrease in debtors	(77,955)	22,025
Increase/(Decrease) in creditors	115,997	(270,718)
Net cash provided by/(used in) operating activities	<u>40,716</u>	<u>(156,376)</u>

Notes to the financial statements

For the financial year ended 31 December 2018

19. Analysis of cash and cash equivalents

	2018 €	2017 €
Cash in hand	609,280	378,774
Overdraft facility repayable on demand	<u>(75,523)</u>	<u>(74,239)</u>
Total	<u>533,757</u>	<u>304,535</u>

20. Pension commitments

The entity participates in a defined contribution pension scheme for selected employees which are independently administered. The pension cost charged to the profit and loss account for the year was €125,501 (2017: €121,969) in respect of employees.

The pension cost was analysed by specific organisation project and then directly allocated in line with charitable activities.

21. Operating lease commitments

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 €	2017 €
Amounts payable:		
Within 1 year	21,328	26,128
Between 1 and 5 years	<u>21,328</u>	<u>38,256</u>
Total	<u>42,656</u>	<u>64,384</u>

22. Transactions with the Board Members

Board Members received €40 in relation to travelling expenses during the financial year.

There were no arrangements or transactions with Board Members during the financial year.

23. Related party transactions

No related party transactions occurred.

24. Post balance sheet events

No post balance sheet events occurred.

Notes to the financial statements

For the financial year ended 31 December 2018

25. Controlling party

The organisation is under the control of its Board Members.

26. Taxation

No corporation taxation is payable under the provisions of section 207, 208 and 209 of the Tax Consolidation Act 1997.

The organisation has registered charitable status from Revenue (reference 7482).
Tax reference number 4755897B.

27. Comparative information

Comparative information has been reclassified where necessary to conform to current financial year presentation.

28. Approval of financial statements

The board members approved these financial statements for issue on 4 April 2019.

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – YOUTH WORK IRELAND

YOUTH SERVICE GRANT

PURPOSE OF GRANT: To support ongoing compliance and good governance across Limerick Youth Service through partial funding of the CEO, HR Manager and Administration roles. Specific areas of work include:- support to the Board of Limerick Youth Service, strategic & operational planning, stakeholder engagement and consultation, child protection and designated liaison person function available to groups, clubs and volunteers and financial governance in line with accepted standards for the charity sector.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	124,704	124,412
Other Income	<u>0</u>	<u>0</u>
Total Income	124,704	124,412
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	110,250	100,133
Rent	0	0
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	1,300	700
Security	0	0
Programmes	4,291	700
Staff Travel	112	21
Sundry (Subscriptions)	4,000	8,263
Administration Fees	0	12,441
Training	1,500	1,500
Advertising, Stationery, Telephone & R&D*	943	500
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>124,634</u>	<u>125,996</u>
Surplus/(Deficit)	70	(1,584)
(Surplus deferred to 2019)		

*Research & Development

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CITY OF DUBLIN YOUTH SERVICE BOARD

SPECIAL PROGRAMMES FOR YOUTH (SPY)- OUTREACH

PURPOSE OF GRANT: To provide a wide range of provision to young people primarily in the 12-18 age group in villages and towns in County Limerick with a particular focus on volunteer led youth clubs. Outreach supports are provided where there is very little access to alternative services for young people. Youth clubs provide a vital community based service locally and are delivered in partnership with staff, volunteers and young people.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	89,203	86,804
Other Income	9,456	9,020
Contributions	4,500	0
Club Insurance Fees	<u>4,128</u>	<u>4,968</u>
Total Income	107,287	100,792
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	71,459	59,092
Rent	1,800	1,650
Light & Heat	0	0
Insurance (including Club Insurance)	7,848	5,968
Repairs, Maintenance & Equipment	1,803	1,159
Security	0	0
Programmes	9,272	16,076
Transport	0	0
Staff Travel	3,463	1,480
Sundry - Recruitment	0	270
Administration Fees	8,963	8,680
Training	548	1,500
Advertising, Stationery, Telephone & R&D	2,134	4,230
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>108,028</u>	<u>100,843</u>
Deficit	(741)	(51)
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CITY OF DUBLIN YOUTH
SERVICE BOARD

SPY- SPECIAL SOCIAL AND EDUCATIONAL INITIATIVE

PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs with a focus on young people 15-24. The project builds on the approach that SPY projects have a pivotal position in contributing to the educational welfare of young people.

YEAR ENDED 31ST DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	171,960	169,560
Other Income	3,561	1,256
Contributions	<u>3,374</u>	<u>5,455</u>
Total Income	178,895	176,271
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	138,857	131,594
Rent	0	0
Light & Heat	0	0
Insurance	2,074	1,123
Repairs, Maintenance & Equipment	1,000	700
Security	0	0
Programmes	9,746	16,256
Transport	3,572	3,243
Staff Travel	736	968
Sundry	0	0
Administration Fees	17,196	16,956
Training	2,250	3,000
Advertising, Stationery, Telephone & R&D	2,547	2,005
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>178,716</u>	<u>176,583</u>
Surplus/(Deficit)	179	(312)
(Surplus deferred to 2019)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CITY OF DUBLIN YOUTH SERVICE BOARD

YOUTH INFORMATION CENTRE (YIC)

PURPOSE OF GRANT: To provide a free, confidential information service to young people and those who work with them on a wide range of subjects including careers, education, employment matters, rights and entitlements, leisure, sport, travel and opportunities.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	52,034	52,034
Other Income	0	0
Total Income	52,034	52,034
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	37,135	35,555
Rent	2,000	2,000
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	750	1,029
Security	0	0
Programmes	1,988	3,246
Transport	0	0
Staff Travel	265	154
Sundry (Subscriptions)	310	0
Administration Fees	5,203	5,204
Training	500	1,000
Advertising, Stationery, Telephone & R&D	1,644	2,530
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>52,033</u>	<u>52,456</u>
Surplus/(Deficit)	1	(422)

LIMERICK YOUTH SERVICE

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CITY OF DUBLIN YOUTH
SERVICE BOARD**

SPY - YOUTH RESOURCE

PURPOSE OF GRANT: To support the provision of open access youth facilities (youth hubs) in areas of high disadvantage and ensures the infrastructure, personnel and expertise in order to advance services to young people in Limerick City and County.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	290,191	287,790
Contributions	1,043	0
Other Income	<u>12,487</u>	<u>17,228</u>
Total Income	303,721	305,018
 EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	217,463	217,323
Rent	0	0
Light & Heat	4,438	2,868
Insurance	7,196	6,343
Repairs, Maintenance & Equipment	10,498	10,930
Security	4,418	4,115
Programmes	15,493	20,626
Transport	1,543	2,148
Staff Travel	1,879	2,437
Sundry	0	0
Administration Fees	29,019	29,780
Training	3,375	4,500
Advertising, Stationery, Telephone & R&D	6,371	3,038
Audit	2,000	2,000
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>303,721</u>	<u>305,108</u>
Surplus/(Deficit)	28	(90)
(Surplus deferred to 2019)		

LIMERICK YOUTH SERVICE

TUSLA - CHILDCARE & FAMILY SUPPORT SERVICES SECTION 56/59

YOUTH INTERVENTION PROJECT

PURPOSE OF GRANT: To work predominantly with the most vulnerable young people and their families in Limerick and to recognise the need to maintain young people in their family unit and facilitate their social skills, personal development and self-esteem through a range of programmes and interventions.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	304,086	304,086
Other Income	<u>684</u>	<u>0</u>
Total Income	304,770	304,086
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	235,809	205,266
Rent	9,600	9,600
Light & Heat	0	4,000
Insurance	5,000	3,000
Repairs, Maintenance & Equipment	2,573	3,376
Security	0	0
Programmes	7,623	25,491
Transport	847	10,278
Staff Travel	2,209	1,943
Sundry (Recruitment)	0	90
Administration Fees	30,409	30,408
Training	3,375	5,166
Advertising, Stationery, Telephone & R&D	5,325	3,481
Audit	2,000	2,000
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>304,770</u>	<u>304,099</u>
Surplus/(Deficit)	-	(13)

LIMERICK YOUTH SERVICE

HEALTH SERVICE EXECUTIVE - MID WEST DRUGS AND ALCOHOL SERVICE

SIGNPOSTING FOR YOUTH

PURPOSE OF GRANT: To provide counselling support to young people on a one to one basis, family support, if appropriate, and other supports as part of a care plan developed for referred young people. Young people are signposted and linked into the relevant agencies as required.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	71,500	71,500
Other Income	0	0
Total Income	71,500	71,500
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	55,599	55,378
Rent	4,800	4,400
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	1,000	1,651
Security	0	0
Programmes	0	0
Transport	0	0
Staff Travel	0	242
Sundry	0	0
Administration Fees	7,150	7,152
Training	1,897	1,169
Advertising, Stationery, Telephone & R&D	1,415	390
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>74,099</u>	<u>72,120</u>
Surplus/(Deficit)	(2,599)	(620)
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE**HEALTH SERVICE EXECUTIVE****MENTAL HEALTH PROJECT**

PURPOSE OF GRANT: To provide counselling and psychotherapy for young people aged between 14-25 years of age who are presenting with mild to moderate behavioural and emotional issues and are in need of support to help strengthen their internal and external resources. To provide mental health programmes to groups of young people, parents, volunteers and professionals.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	27,483	22,988
2018 Allocation	127,414	127,410
Contributions	1,400	210
Other Grant	4,548	3,927
Other Income	<u>1,940</u>	<u>345</u>
Total Income	162,785	154,880
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	95,370	96,025
Rent	4,000	3,000
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	1,000	700
Security	0	0
Programmes	11,362	8,414
Transport	113	537
Staff Travel	1,406	767
Sundry (Subscriptions & Recruitment)	469	0
Administration Fees	12,741	12,740
Training	2,439	1,729
Advertising, Stationery, Telephone & R&D	2,913	1,747
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>134,056</u>	<u>127,397</u>
Surplus	28,729	27,483
(Surplus deferred to 2019 as reported to Health Service Executive)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF JUSTICE EQUALITY AND LAW REFORM – IRISH YOUTH JUSTICE SERVICE

BALLYNANTY GARDA YOUTH DIVERSION PROJECT

PURPOSE OF GRANT: To provide local community based multi-agency youth crime prevention initiatives which primarily seek to divert young people involved in criminal/anti-social behaviour away from the criminal justice system. The activities provided facilitate personal development, promote civic responsibility and improve long-term employability prospects.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	109	430
2018 Allocation	137,324	123,630
Other Income	<u>0</u>	<u>0</u>
Total Income	137,433	123,630
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	103,760	90,771
Rent	4,000	4,000
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	750	700
Security	0	0
Programmes	9,263	9,993
Transport	0	0
Staff Travel	265	401
Sundry (Recruitment)	180	0
Administration Fees	13,462	12,364
Training	1,000	2,000
Advertising, Stationery, Telephone & R&D	1,580	724
Child Protection	750	1,200
Audit	738	738
Bank Charges	<u>50</u>	<u>61</u>
Total Expenditure	<u>137,299</u>	<u>123,952</u>
Surplus/(Deficit)	135	109
(Surplus deferred to 2019)		

LIMERICK YOUTH SERVICE
DEPARTMENT OF JUSTICE EQUALITY AND LAW REFORM – IRISH YOUTH JUSTICE
SERVICE

KINGS ISLAND GARDA YOUTH DIVERSION PROJECT

PURPOSE OF GRANT: To provide local community based multi-agency youth crime prevention initiatives which primarily seek to divert young people involved in criminal/anti-social behaviour away from the criminal justice system. The activities provided facilitate personal development, promote civic responsibility and improve long-term employability prospects.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	1,420	1,098
2018 Allocation	125,025	122,775
Other Income	<u>75</u>	<u>0</u>
Total Income	126,520	123,873
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	81,941	80,664
Rent	6,800	8,600
Light & Heat	1,870	2,638
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	3,100	3,102
Security	135	0
Programmes	9,349	8,449
Transport	885	0
Staff Travel	117	66
Sundry (Subscription)	230	0
Administration Fees	12,528	12,276
Training	1,500	2,000
Advertising, Stationery, Telephone & R&D	2,112	1,684
Audit	738	738
Child Protection	1,000	1,200
Bank Charges	<u>50</u>	<u>36</u>
Total Expenditure	<u>123,855</u>	<u>122,453</u>
Surplus/(Deficit)	2,665	1,420
(Surplus deferred to 2019)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF JUSTICE EQUALITY AND LAW REFORM – IRISH YOUTH JUSTICE SERVICE

GARRYOWEN/WATERGATE/IRISHTOWN GARDA YOUTH DIVERSION PROJECT

PURPOSE OF GRANT: To provide local community based multi-agency youth crime prevention initiatives which primarily seek to divert young people involved in criminal/anti-social behaviour away from the criminal justice system. The activities provided facilitate personal development, promote civic responsibility and improve long-term employability prospects.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	2,944	1,184
2018 Allocation	158,104	159,190
Own Income	0	0
Contributions	<u>500</u>	<u>499</u>
Total Income	161,548	160,873
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	112,869	114,530
Rent	2,600	3,380
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	4,073	3,138
Security	0	0
Programmes	13,177	16,398
Transport	5,796	0
Staff Travel	1,734	1,397
Sundry (Recruitment & Subscription)	290	0
Administration Fees	11,310	11,420
Child Protection	1,000	1,200
Training	1,500	3,000
Advertising, Stationery, Telephone & R&D	2,169	1,642
Audit	738	738
Bank Charges	<u>50</u>	<u>86</u>
Total Expenditure	<u>158,806</u>	<u>157,928</u>
Surplus/(Deficit)	2,742	2,944
(Surplus deferred to 2019)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – LIMERICK AND CLARE EDUCATION AND TRAINING BOARD

SPY - DISADVANTAGED YOUTH

PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs in Kingsisland, Watergate Flats and other inner City communities with limited community supports.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	70,571	68,171
Other Income	1,357	0
Other Grant	940	875
DCYA Capital Funding Scheme	<u>20,000</u>	<u>3,123</u>
Total Income	92,868	72,169
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	46,842	46,675
Rent	3,600	1,500
Light & Heat	0	0
Insurance	1,541	1,000
Repairs, Maintenance & Equipment	21,601	3,396
Security	170	0
Programmes	7,106	7,392
Transport	1,181	1,674
Staff Travel	82	190
Sundry (Recruitment)	60	0
Administration Fees	7,057	6,816
Training	1,125	1,500
Advertising, Stationery, Telephone & R&D	1,876	1,354
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>92,979</u>	<u>72,235</u>
Surplus/(Deficit)	(111)	(66)
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE
DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – LIMERICK AND CLARE
EDUCATION AND TRAINING BOARD**

SPY – EAST LIMERICK YOUTH PROJECT

PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people and to address specific and identified needs in Castleconnell with outreach to Cappamore and Caherconlish.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017		
2018 Allocation	89,203	86,800
Other Income	0	6,286
Other Grant	1,500	5,625
DCYA Capital Funding Scheme	<u>19,870</u>	<u>0</u>
Total Income	110,573	98,711
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	56,134	54,746
Rent	3,490	3,635
Light & Heat	0	0
Insurance	1,500	1,113
Repairs, Maintenance & Equipment	14,000	1,865
Security	0	0
Programmes	8,945	15,776
Transport	3,927	6,108
Staff Travel	2,876	3,059
Sundry	0	0
Administration Fees	8,920	8,680
Training	1,000	2,000
Advertising, Stationery, Telephone & R&D	2,080	1,193
Audit	741	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>103,613</u>	<u>98,913</u>
Surplus/(Deficit)	6,960	(202)

(DCYA Capital Funding Scheme surplus in the amount of €6,870 deferred to 2019 as reported to Limerick and Clare Education and Training Board; 2018 allocation surplus in the amount of €90 deferred to 2019)

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – LIMERICK AND CLARE EDUCATION AND TRAINING BOARD

SPY – WEST LIMERICK YOUTH PROJECT

PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people and to address specific and identified needs in the Rathkeale Urban and Rural areas. The project is also unique in that it engages a large traveller population living in the area and an additional number of transient travellers that come 'home' to Rathkeale over the Christmas holiday period.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017		
2018 Allocation	84,243	80,340
Other Income	6,760	8,647
DCYA Capital Funding Scheme	18,471	4,322
Contributions	3,250	600
Room Rental Income	<u>240</u>	<u>260</u>
Total Income	112,964	94,169
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	60,895	55,213
Rent	3,000	3,150
Light & Heat	4,152	5,131
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	20,494	6,847
Security	135	744
Programmes	6,207	9,150
Transport	1,608	315
Staff Travel	1,426	447
Sundry	0	0
Administration Fees	8,274	8,036
Training	750	1,500
Advertising, Stationery, Telephone & R&D	4,337	2,554
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>113,516</u>	<u>94,825</u>
Surplus/(Deficit)	(552)	(656)
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE

**DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – LIMERICK AND CLARE
EDUCATION AND TRAINING BOARD**

**YOUNG PEOPLE'S FACILITIES AND SERVICES FUND ROUND 1 (YPFSF1) -
TRAVELLERS PROGRAMME**

PURPOSE OF GRANT: To offer developmental activities, sporting and educational programmes for traveller young people who have traditionally found themselves outside the scope of mainstream youth work.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 allocation	<u>20,746</u>	<u>19,948</u>
Total Income	20,746	19,948
 EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	11,784	13,736
Rent	1,000	0
Light & Heat	0	0
Insurance	1,000	1,000
Repairs, Maintenance & Equipment	0	0
Security	0	0
Programmes	3,185	1,939
Transport	1,176	985
Staff Travel	0	174
Sundry	0	0
Administration Fees	2,075	1,996
Training	400	151
Advertising, Stationery, Telephone & R&D	144	0
Audit	0	0
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>20,764</u>	<u>19,981</u>
Surplus/(Deficit)	(18)	(33)
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF EDUCATION AND SKILLS - LIMERICK AND CLARE EDUCATION AND TRAINING BOARD – LIMERICK TRAINING CENTRE

COMMUNITY TRAINING CENTRE

PURPOSE OF GRANT: To provide community based training for early school leavers primarily aged between 16-21 years with incomplete qualifications. Learners develop individualised learning plans and participate in personal, social and vocational skills training.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	1,204,586	1,143,131
Advocate Grant	47,641	42,437
Project Own Income	<u>66,063</u>	<u>53,090</u>
Total Income	1,318,290	1,238,658
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	844,257	828,678
Rent	68,640	68,640
Light & Heat	49,352	44,131
Insurance	5,000	5,000
Repairs, Maintenance & Equipment	148,307	66,967
Security	5,378	12,165
Programmes	123,701	130,077
Staff Travel	1,567	4,449
Special Inputs	11,128	4,515
Canteen Expenses	15,765	19,693
Sundry (Subscriptions/Consultancy)	3,110	6,431
Administration Fees	0	0
Training	6,489	14,553
Advertising, Stationery, Telephone & R&D	30,586	28,325
Audit	4,920	4,920
Bank Charges	<u>90</u>	<u>114</u>
Total Expenditure	<u>1,318,290</u>	<u>1,238,658</u>
Surplus/(Deficit)	0	0
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF SOCIAL PROTECTION – POBAL

COMMUNITY SERVICE PROGRAMME (CSP) – SOUTHSIDE YOUTH SPACE

PURPOSE OF GRANT: To deliver much needed services in local areas and create employment for people from disadvantaged groups.

DEPARTMENT OF ENVIRONMENT, COMMUNITY & LOCAL GOVERNMENT – LIMERICK CITY & COUNTY COUNCIL (LCCC)

SOCIAL INTERVENTION FUND – SOUTHSIDE YOUTH SPACE

PURPOSE OF GRANT: To meet the social, economic and physical needs of the community in regeneration areas.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
CSP grant		
B/fwd from 2017	4,187	2,265
2018 Allocation	103,944	105,866
LCCC grant		
B/fwd from 2017		13,749
2018 Allocation	82,813	126,740
Rental income	4,800	4,800
Other Income	<u>33,573</u>	<u>23,789</u>
Total Income	229,317	277,209
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension-CSP funded	103,062	103,944
Gross Salary, Employer's PRSI & Pension-Other funded	82,075	82,143
Light & Heat	28,311	15,780
Insurance	3,000	3,000
Repairs, Maintenance & Equipment	7,701	13,608
Security	1,786	1,513
Programmes	8,152	14,906
Transport	0	342
Staff Travel	135	399
Sundry	0	10,700
Administration Fees	8,239	16,000
Training	1,000	6,730
Advertising, Stationery, Telephone & R&D	5,568	5,779
Audit	2,000	2,000
Bank Charges	<u>75</u>	<u>86</u>
Total Expenditure	<u>251,104</u>	<u>276,930</u>
Surplus/(Deficit)-Overall	<u>(21,787)</u>	<u>(0)</u>
Surplus/(Deficit)-CSP funded	5,069	(4,187)
(Surplus deferred to 2019)		
Surplus/(Deficit)-Other funded	(26,856)	4,187
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE

**DEPARTMENT OF ENVIRONMENT, COMMUNITY & LOCAL GOVERNMENT
LIMERICK CITY & COUNTY COUNCIL**

SOCIAL INTERVENTION FUND – YOUTH CAFES

PURPOSE OF GRANT: To meet the social, economic and physical needs of the community in regeneration areas.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	5,472	10,860
Grant Allocation	36,000	54,000
Other Grants	1,880	1,740
DCYA Capital Funding Scheme	11,041	6,614
Contributions	718	82
Own Income	<u>966</u>	<u>4,060</u>
Total Income	56,077	77,356
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	26,234	41,242
Rent	2,000	2,000
Light & Heat	0	0
Insurance	1,500	1,000
Repairs, Maintenance & Equipment	14,254	8,414
Security	0	0
Programmes	6,260	8,364
Transport	1,810	2,012
Staff Travel	0	0
Sundry	0	700
Administration Fees	3,600	5,400
Training	500	1,000
Advertising, Stationery, Telephone & R&D	1,399	1,014
Audit	738	738
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>58,295</u>	<u>71,884</u>
Surplus/(Deficit)	(2,218)	5,472
(Deficit absorbed by Limerick Youth Service)		

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – LIMERICK CITY & COUNTY COUNCIL

COMHAIRLE NA NÓG

PURPOSE OF GRANT: To support the development and operation of a child and youth council in Limerick City and County which gives children and young people the opportunity to be involved in the development of local services and policies.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	23,316	27,000
Other Income	0	0
Total Income	23,316	27,000
 EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	11,648	13,836
Rent	0	0
Light & Heat	0	0
Insurance	500	300
Repairs, Maintenance & Equipment	0	641
Security	0	0
Programmes	8,641	9,457
Transport	940	1,870
Staff Travel	26	0
Sundry	0	0
Administration Fees	600	600
Training	0	0
Advertising, Stationery, Telephone & R&D	428	300
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>22,783</u>	<u>27,004</u>
Surplus/(Deficit)	533	(4)

LIMERICK YOUTH SERVICE

EUROPEAN SOCIAL FUND AND THE DEPARTMENT OF EMPLOYMENT AFFAIRS AND SOCIAL PROTECTION-POBAL

LIMERICK ABILITY PROJECT

PURPOSE OF GRANT: To support young people aged 15-24 years in the Limerick Metropolitan district, in need of employability support, who have; a diagnosis of autism spectrum disorder, a mental health condition, a learning disability or a hidden disability.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	126,541	0
Other Income	<u>0</u>	<u>0</u>
Total Income	126,541	0
 EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	20,124	0
Rent	700	0
Light & Heat	0	0
Insurance	750	0
Repairs, Maintenance & Equipment	2,841	0
Security	0	0
Programmes	114	0
Transport	0	0
Staff Travel	34	0
Sundry (Recruitment)	480	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone & R&D	263	0
Audit	0	0
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>25,306</u>	<u>0</u>
Surplus/(Deficit)	101,235	-
(Surplus deferred to 2019 as reported to Pobal)		

LIMERICK YOUTH SERVICE

THE DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS-LIMERICK AND CLARE TRAINING AND EDUCATION BOARD

GARRYOWEN YOUTH PROJECT

PURPOSE OF GRANT: To support young people to overcome adverse circumstances by strengthening their personal and social competencies and to provide young person centred, community based, out of school youth services to young people in need of support in the Garryowen area of Limerick

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	62,359	0
Other Income	0	0
Total Income	62,359	0
 EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	29,018	0
Rent	2,780	0
Light & Heat	0	0
Insurance	400	0
Repairs, Maintenance & Equipment	7,859	0
Security	2,442	0
Programmes	3,239	0
Transport	210	0
Staff Travel	200	0
Sundry (Recruitment)	300	0
Administration Fees	3,143	0
Training	897	0
Advertising, Stationery, Telephone & R&D	894	0
Audit	422	0
Bank Charges	0	0
Total Expenditure	<u>51,804</u>	<u>0</u>
Surplus/(Deficit)	10,555	-
(Surplus deferred to 2019 as reported to Limerick and Clare Education and Training Board)		

LIMERICK YOUTH SERVICE

EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT LEADER (2014 – 2020) LIMERICK LOCAL COMMUNITY DEVELOPMENT COMMITTEE

RURAL YOUTH RESEARCH

PURPOSE OF GRANT: To undertake a baseline study and needs analysis of young people aged 10-18 years in Limerick County to inform the planning of actions and the delivery of services and supports to young people in County Limerick.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	2,000	0
Other Grant	<u>2,500</u>	<u>0</u>
Total Income	4,500	0
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	0	0
Rent	0	0
Light & Heat	0	0
Insurance	0	0
Repairs, Maintenance & Equipment	0	0
Security	0	0
Programmes	0	0
Transport	0	0
Staff Travel	0	0
Sundry (Programme Research Costs)	4,500	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone & R&D	0	0
Audit	0	0
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>4,500</u>	<u>0</u>
Surplus/(Deficit)	-	-

LIMERICK YOUTH SERVICE

**DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT- LOCAL COMMUNITY
DEVELOPMENT COMMITTEE/BALLYHOURA DEVELOPMENT CLG**

**LEADER RURAL DEVELOPMENT PROGRAMME 2014-2020-YOUTH LEADERSHIP &
CITIZENSHIP PROJECT**

PURPOSE OF GRANT: To deliver a comprehensive youth leadership and citizenship training programme targeting young people aged 15+ years in South-East Limerick.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	1,500	0
Other Income	<u>0</u>	<u>0</u>
Total Income	1,500	0
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	0	0
Rent	0	0
Light & Heat	0	0
Insurance	0	0
Repairs, Maintenance & Equipment	0	0
Security	0	0
Programmes	1,500	0
Transport	0	0
Staff Travel	0	0
Sundry (Programme research costs)	0	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone & R&D	0	0
Audit	0	0
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>1,500</u>	<u>0</u>
Surplus/(Deficit)	-	-

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH-HEALTH SERVICE EXECUTIVE

MENTAL HEALTH INITIATIVE FOR TRAVELLERS

PURPOSE OF GRANT: To promote and protect youth mental health by the creation of a Traveller Youth Advisory Group (TYAG) across five hubs in the Midwest to guide the development of a suite of mental health resources for young travellers.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	56,000	0
Other Income	<u>0</u>	<u>0</u>
Total Income	56,000	0
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	0	0
Rent	0	0
Light & Heat	0	0
Insurance	0	0
Repairs, Maintenance & Equipment	0	0
Security	0	0
Programmes	0	0
Transport	0	0
Staff Travel	0	0
Sundry (Recruitment)	180	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone & R&D	0	0
Audit	0	0
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>180</u>	<u>0</u>
Surplus/(Deficit)	55,820	-
(Surplus deferred to 2019)		

LIMERICK YOUTH SERVICE

YOUTH WORK IRELAND

THE NATIONAL DETACHED YOUTH WORK PROGRAMME

PURPOSE OF GRANT: To deliver a detached youth work programme in the Ballycummin/Raheen area of Limerick City focused on locating and supporting young people in the places they chose to congregate, using the principles and practices of informal education to engage with them.

YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
INCOME		
Grant		
B/fwd from 2017	0	0
2018 Allocation	7,750	0
Other Grant	<u>13,300</u>	<u>0</u>
Total Income	21,050	0
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	3,032	0
Rent	0	0
Light & Heat	0	0
Insurance	0	0
Repairs, Maintenance & Equipment	0	0
Security	0	0
Programmes	0	0
Transport	0	0
Staff Travel	0	0
Sundry (Recruitment)	0	0
Administration Fees	1,550	0
Training	0	0
Advertising, Stationery, Telephone & R&D	57	0
Audit	0	0
Bank Charges	<u>0</u>	<u>0</u>
Total Expenditure	<u>4,639</u>	<u>0</u>
Surplus/(Deficit)	16,411	-
(Surplus deferred to 2019)		