

# Financial Statements

## Limerick Youth Service

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For the financial year ended 31 December 2016

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 2016

## **Board Members**

Patrick Lynch (Chairman)  
Garda Jerry Scanlan  
Sean O'Meara  
Keith Morrow  
Reverend Vicki Lynch  
Inspector Luke Conlon  
Sister Phylis Moynihan  
Eddie O'Neill  
Dan O'Gorman  
Bernadette Daly  
Sinead Clohessy  
Audrey Healy  
Daniel Roche  
Father Seamus Enright

## **Charity registered number**

20016531

## **Address**

5 Lower Glentworth Street, Limerick

## **Chief executive officer**

Fiona O'Grady

## **Independent auditors**

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' Report**

**For the financial year ended 31 December 2016**

The Board members present financial annual report together with the audited financial statements of Limerick Youth Service (the entity) for the year ended 31 December 2016. The Board members confirm that the financial statements of the entity comply with Irish Generally Accepted Accounting Practice (GAAP) (FRS 102), the requirements of the entity's governing document and provisions of the Statement of Recommended Practice (SORP) 2015.

### **OBJECTIVES & ACTIVITIES**

**The Board is hereby established for the following purposes:**

- To determine the objectives and policies of the entity and to monitor the continuous and adequate development of that Service.
- To advise on the needs of the young people in the City and County of Limerick.
- To act as support to the staff of the Limerick Youth Service.
- To ensure all the funds of the entity are correctly applied and accounted for.
- To approve the budgets and financial reports of the Limerick Youth Service.
- To administer or assist in the administration of State Grants and/or grants from any other source.
- To appoint the Director of Limerick Youth Service.
- To appoint staff to the entity when necessary.
- To purchase, hold and dispose of property.
- The Board has the power to borrow and/or mortgage for the benefit of Limerick Youth Service.
- 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 those purposes:**

- Engage with young people aged 10 – 24 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 people's voices to be heard.
- Deliver 2<sup>nd</sup> 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

**The core principles guiding the entity are to:**

- Value young people and volunteers
- Advocate equality and inclusion
- Partner local communities in innovation and integration
- Provide an energetic and quality experience



## **Board Members' Report (continued)**

**For the financial year ended 31 December 2016**

The entity engages with over 4,000 young people (10 to 24 years) across Limerick city and county. Provision ranges from youth clubs; youth cafés; recruitment, support and training of volunteers; community based youth projects; specialist intervention projects for young people at risk; second chance vocational training and education programmes for early school leavers; international youth work opportunities and facilitation of Comhairle na nÓg.

Initiatives are always in response to individual and group needs and interests and are planned with and by young people. This helps them to assert their values, identify goals and reach their potential. The entity embraces the need to be proactive in raising awareness around diversity and ethnicity and to ensure that all young people are equally welcomed and valued. Limerick Youth Service has particular expertise in engaging hard to reach young people and has a solid track record of progression.

Ongoing projects and programmes of the entity include second-chance Vocational Training and Education programmes for early school leavers, Youth Cafes, Youth Clubs, Garda Youth Diversion Projects, Youth and Family Support work, community-based youth initiatives, transition programmes for young people moving from Primary to Post Primary education, placement and work experience for second and third level students and for JobBridge (Government Internship Scheme). The entity also does significant work in Youth democracy and has been involved in a number of European initiatives in this regard.

Volunteers run youth clubs on a weekly basis in local community and parish halls across the city & county. Approximately 1500 young people and over 300 volunteers registered in 2016. Each volunteer is subject to application, reference check, Garda vetting, induction and Safeguarding training. In 2016 there were 272 staff/volunteers Garda vetted and 264 people trained in the NYCI Child Protection Awareness programme.

In 2016 priority was placed on the completion of the new Northside Youthscape building and the consolidation and co-location of existing initiatives and projects within this new space. Limerick Youth Service Youth Mental Health Initiative was further expanded to engage with larger numbers in one to one and group based support across the city & County.

The entity works in partnership with a range of statutory, voluntary and community groups. It embraces the development of integrated services and strives to implement efficiencies and economies of scale in line with DEPR requirements.

As members of Youth Work Ireland the entity celebrates the national common features and distinct local differences of our service according to local interests and needs.

In concert 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 detailing achievement of evidence based outcomes in the reporting period. The entity is subject to regular on-site audits from funders and welcomes these as they verify adherence to procedures and requirements.

The Organisation engages in the National Quality Standards Framework (NQSF) quality system established by the Department of Children and Youth Affairs and Excellence in Corporate Governance for Community Training Centres. In July 2014 the entity was deemed compliant with The Governance Code (a code of practice for Good Governance in the Community, Voluntary & Charitable sector in Ireland).

## Board Members' Report (continued)

For the financial year ended 31 December 2016

### ACHIEVEMENTS AND PERFORMANCE

The entity uses Government funding as an investment in the education of young people for life. The contribution of Youth Work lies in its critical educational approach - encouraging life-long learning, overcoming fractured life transitions, challenging hopelessness and empowering young people, volunteers and communities; all of which are critical to boosting economic prosperity and sustainability. Its preventative approach reduces demands and pressures on statutory services, thus proving value for money and reducing economic strain.

The entity has committed significant resources to the training and upskilling of staff and volunteers in Safeguarding Training, Garda vetting, facilitation, Personal development, Risk Assessment, ASIST, behaviour management.

According to the Youth Work Act 2001, youth work should be primarily delivered by voluntary youth work organisations. In this regard the entity ensures a strategic approach to youth work provision, reducing costs, avoiding duplication and competition for resources. The entity offers out of hours provision, usually at times when anti-social behaviour can be most prevalent, for example, weekends, evenings and during holiday times.

The entity operates in disadvantaged communities, with some of the most vulnerable young people offering an invaluable bridge between the statutory and voluntary sector. The DCYA acknowledges youth work's *"pivotal position to contribute to the educational welfare of young people"*.

## Board Members' Report (continued)

For the financial year ended 31 December 2016

### INPUTS, ACTIVITIES, OUTPUTS, OUTCOMES AND IMPACTS

The entity has categorised programmes as Youth Development, Youth Support, Training, and Technical Support.

	Input	Activity	Output	Outcome	Impact
<b>Youth Support Programmes:</b>					
Garda Youth Diversion (GYDP's); Youth & Family Support; Special Projects for Youth (SPY)	Provision of interventions by staff. Assessments and family support Lead practitioner/partner in Meitheal (Tusla). Provision of youth work supports and information with at risk young people in a range of youth hubs	Individual and small group interventions on behaviour management, personal and social skills development Transition to secondary school Specific interventions and supports to young travellers, minority groups, LGBTI, young people in direct provision and other hard to reach young people. Youth Mental health and well-being Parental support and top up	Young people identify with safe spaces within which to engage in programmes, interventions and support initiatives.	Increased youth participation; Enhanced youth voice; reduction in impulsivity, improved empathy, better decision making	Safer communities, young people prepared for further training and employment; mobility and enhanced opportunities for future
Limerick Youth Service Youth Mental Health Project Signposting for Youth	Counselling and issue-based programmes with referred young people (14-24 years)	Provision of <ul style="list-style-type: none"> <li>One to One Counselling</li> <li>Group Based Initiatives</li> <li>Education &amp; Awareness</li> </ul> Liaison with staff re ongoing supports to young people	High attendance rates and counselling sessions, willingness to engage in services	Better coping strategies for young people Reduction in stigma re need for support	Confident young adults with positive choice re their future. Reduction in need for specialist state services.

## Board Members' Report (continued)

For the financial year ended 31 December 2016

Training Programmes	Input	Activity	Output	Outcome	Impact
CTC	Second Chance Vocational Training & Education for early school leavers	Practical training in Catering, Bakery, Restaurant skills, woodwork, horticulture, IT, Educational programmes in Leaving Certificate Applied, Business and Retail and Admin Skills with tourism, through QQI certification at levels 3, 4, 5; Development of soft skills through personal development programmes and counselling initiatives. Promotion of real work environment experience through practical training and work placement	QQI and City & Guilds certification; LCA certification; progression to employment/further training; education and employment	Confidence of learners enhanced; Positive experience in environment suitable to learning styles and level. Learners achieve qualification with options for future progression	Positive work ethic; young people active in communities and society and contributing to the economic environment; enhanced mental health and well-being.
Youth Development Programmes	Input	Activity	Output	Outcome	Impact
Youth Clubs; Youth Cafes; Youth Diversity; International Youth Work; Youth Information & Communication	Network of volunteer led youth clubs, groups and cafes across Limerick city and county	Range of local, regional and national programmes; recruitment, support and training of volunteers; affiliation and insurance; safeguarding and Garda vetting; international youth work opportunities; youth music awards; mental well-being; environmental programmes; Comhairle na Óg.	Young people aged 10-24 participate; accredited youth leadership training delivered to give young people responsibility for the development of their local club or group; youth committees plan and lead programmes and initiatives; young people are the	Creation of social outlets and safe spaces for young people; development of leadership, communication and representation skills; young people are equal participants Celebration of diversity and inclusion. Young	Young people contribute to local communities; reduced isolation; young people more politically aware and active.

## Board Members' Report (continued)

For the financial year ended 31 December 2016

			voice of youth issues locally, regionally and nationally.	people's horizons and life experience broadened through international youth work opportunities	
Technical Support	Input	Activities	Output	Outcome	Impact
Human Resources	HR/IR issues, policy, staff development Research and resourcing.	Staff relations, inform staff on procedures, Recruitment & Selection. Job Design & analysis. Legal Issues. Performance Management. Policy development	Motivated & committed staff & Improved performance	Improved efficiency & service delivery	Attract new staff, retention of existing staff, goals & objectives of the organisation are achieved.
Finance & Administration	Financial input & audit IT development and support Technical expertise  Quality Assurance  Risk Management/Insurance	Financial support, reporting and budgeting Utilisation of appropriate accounting and IT systems  Implementation of relevant standards Application of appropriate risk assessments	Production of sound financial information to support decision making  Provision of comprehensive quality assured service	Financial stability, governance and compliance. Value for money is enhanced  Organisation safeguarded	Long term sustainability of the organisation  Excellence in governance
Job Initiative/Community Employment/Community Services Programme	Housekeeping, caretaking, youth work, training, maintenance and administration.	Support to all elements of work of the entity	Well maintained, clean buildings, improved work environment	Culture of quality and excellence  Support to staff and volunteers in the delivery of all programmes	Long term unemployed engaged in meaningful work and contribution to society



## Board Members' Report (continued)

For the financial year ended 31 December 2016

### PLANS FOR THE FUTURE

The entity in 2017 is developing a new Strategic Plan to guide future development and priorities and this plan will incorporate the following areas of work

- Ensure the robust governance and accountability of the entity and its compliance with statutory requirements.
- Embrace and embed the changes from funders and funding administrators where possible whilst always keeping to the vision and priorities of Limerick Youth Service and its relevance to young people.
- Complete an evaluation of the Factory Southside Youthspace and LYS Youth Mental Health Project.
- Enhance the participation of young people in all aspect of the entity's work including planning, evaluation and decision making.
- Actively develop and refine data collection and research capacity and techniques so as to better inform the planning and development of activities and programmes and to evidence the impact and outcomes of our work.
- Continue to develop Youth Mental Health Initiative in line with best practice with the HSE.
- Continue to develop the Northside Youthspace as a hub for activities and as a centre for youth and community engagement.
- Explore new opportunities to improve the lives of the young people across Limerick.
- Continue the development of International Youth Work that is such a worthwhile experience for the entity and especially for all involved in such programmes.
- Enhance youth participation and establish processes of youth engagement across the entity.

### FINANCIAL REVIEW

In 2016, €1,569,827 received in prior years from JP McManus Pro Am was recognised as income. This once off funding was granted to support the construction of our new Ballynanty Northside Youth Space facility. The building was completed in 2016 and the increased value of our fixed assets in the financial accounts reflect this. Increased expenditure costs of approximately €310,000 occurred in 2016. €230,000 of these represented once off costs with regard to the revised pay agreement and set up costs of the Ballynanty operation. €80,000 representing increased depreciation and payroll will be recurring and will be included in ongoing costs in future years.

At the end of 2016 the financial position of the entity was €5,840,417.

At the end of 2016 reserves in the amount of €5,840,417 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 charity funds held in reserve, €2,236,292 was restricted and not available for the general purposes of the entity at the end of the reporting period.

No material amounts were designated or otherwise committed or expected to be incurred during the 2017 period.

€4,935,955 can only be realised by disposing of tangible fixed assets or programme related investments.

## Board Members' Report (continued)

For the financial year ended 31 December 2016

€5,840,417 was held by the entity at the end of the reporting period before making allowance for any restricted funds, and the amount of designations, commitments (not provided for as a liability in the accounts) or the carrying amount of functional assets which the entity considers to represent a commitment of the reserves they hold.

It is the assessment of the Board of Limerick Youth Service that the entity can continue in operational existence given its financial status year end coupled with robust governance and adherence to legislative requirements. Budgets and projections have been reviewed for the forthcoming financial year and for 12 months past the financial statements signoff.

The principal risks and uncertainties facing the entity are the emerging pattern of commissioning and tendering by Government Departments. In order to manage and mitigate these risks, the Board members consider and approve annual operating plans and quarterly implementation reviews of same coupled with quarterly management accounts.

The principal funding sources of the entity in the reporting period were

- Department of Children & Youth Affairs (administered by LCETB, CDYSB, YWI [via Pobal], Tusla)
- Department of Education & Skills (administered by LCETB)
- Department of Social Protection (directly and CSP administered by Pobal)
- Department of Justice, Equality & Law Reform (via Youth Work Ireland)
- Department of Environment, Community & Local Government (administered by LCCC)
- Department of Health (administered by HSE)
- Leargas

Resources from each of these sources support the key objectives of the entity in that they contribute to the funding of staff, programme costs, transport costs, premises costs, volunteer costs in each area of delivery to young people conducted by the entity as described in the main activities section. These include Special Projects for Youth across disadvantaged communities in Limerick city & county; Youth & Family Support; Community Training Centre; Community Employment Scheme; Local Training Initiative; Garda Youth Diversion Projects; Job Initiative Scheme; Management of Universal Youth Space in Limerick City South; Community Services Programme; Youth Cafés; Support of volunteer led youth groups; Counselling.

The most significant events having a material impact in the reporting period were:

- Completion of the construction of Northside Youth Space.
- Termination of funding for the Local Training Initiative in August 2016 leading to a cessation of the Programme.
- Securing additional funding in respect of the Youth Mental Health, Bike project, and Youth Café and Community Mapping project.
- Negotiations and agreement with the Union and staff were concluded in 2016 and led to a revised pay agreement incorporating the partial payment of increments. There had been no salary increments between 2008 and 2016.

## Board Members' Report (continued)

For the financial year ended 31 December 2016

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Nature of the Governing Document

Founded in 1973 the entity is registered as a Scheme of Incorporation by the Commissioners of Charitable Donations & 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 for Charitable donations and Bequests for Ireland in December 2011.

As a voluntary Organisation and registered charity situated in the Mid-West of Ireland, the entity employs approximately 100 staff, has 400 volunteers engaged in various aspects of its work with 10 – 24 year olds throughout Limerick City and County (population 191,809).

It is an Integrated Youth Service and one of 22 Member Youth Services of The National Youth Federation trading as Youth Work Ireland.

#### Recruitment and appointment of Board members

The Catholic and Church of Ireland Bishops (Patrons) each nominate two representatives.

Other Board Members are nominated by current Board Members for consideration by Board. Vacancies are filled based on skill 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, that Member must not act as a representative of that group in acting as a Board Member.

#### Limerick Youth Service Organisational Chart



Day to day Management of the Organisation is delegated by the Board to the CEO and Management Team. CEO of Limerick Youth Service for fourteen years, Catherine Kelly resigned her position and left the organisation in June 2016. Recruitment of a new CEO Fiona O Grady was completed by the Board following an open competitive recruitment process in July 2016.



## **Board Members' Report (continued)**

**For the financial year ended 31 December 2016**

The Board receives reports of significant events and happenings at each meeting and approves on expenditure over €10,000 as per Financial Policy. All plans for new programmes/initiatives are agreed by Board in principle prior to funding applications.

Underpinning all activities of the entity is compliance with relevant legislation and development of appropriate policies. Through its membership of Youth Work Ireland, ongoing consultation and reporting is done assisting in the identification on the needs of young people in Limerick.

The Board has established a number of sub committees including Audit & Governance and CTC Board and time bound issue based working groups to advise on specific projects. Quarterly management accounts and annual audited accounts are presented to the Board for approval following discussion with Audit committee.

In 2016 the Audit & Governance Subcommittee continued to work on a number of areas including the Governance Code, development of a risk policy and register and ongoing financial management A Board pack is updated annually and circulated on USB key. All Board members participate in annual induction. Each policy of the entity is reviewed on a three yearly cycle / as legislation changes and new policies are developed as required by legislation/funding requirements. Each policy amendment is approved by Board. All Board members participate in Safeguarding training and in other subject specific training as recommended.

No personnel of the entity are in receipt of any benefits in addition to salary and pension.

The entity is affiliated to Youth Work Ireland and is fully compliant with its Membership Charter. This determines policies and some procedures expected of the entity.

The entity engages with Limerick & Clare Education & Training Board (LCETB) youth officers in the Continuous Improvement Plan (CIP) of the National Quality Standards Framework (NQS) of the Department of Children & Youth Affairs (DCYA). It has approximately 27 affiliated youth clubs each run by volunteers. Each club is supported by a nominated youth worker and supported to be compliant with the National Quality Standards Framework for Voluntary Led Groups (NQSFLG). The entity has an Agreement to Collaborate with LCETB for the management of each of the Community Training Centre (CTC) and Local Training Initiative (LTI). It has a Grant Aid Agreement with the HSE for the Counselling Initiative, Service Arrangement with Tusla for Youth & Family Support work and a Licence Agreement for use of Boland's Meadows facility. The entity has an annual contract for the operation of each of Community Employment Scheme, Job Initiative Scheme and Community Services Programme.

The entity has an extensive range of statutory, voluntary and community partners with whom it networks and co-operates in relation to its charitable objectives.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

The entity is called Limerick Youth Service Board. The name Limerick Youth Service is also used. The Charity registration number is 20016531. The principal office of the entity is 5 Lower Glentworth Street, Limerick City and this encompasses the Community Training Centre, Youth Café and administration base. In addition Limerick Youth Service has a number of community bases across the City and County including Northside Youthspace, The Southside Factory Youthspace, Nicholas St., Castleconnell, Rathkeale Youthspace and Johns Square.

The Board members of Limerick Youth Service are volunteers and are its Trustees for the purposes of Charity Law. The Board members that served during the reporting period are detailed below.

## Board Members' Report (continued)

For the financial year ended 31 December 2016

Title	First Name	Surname	Joined Board	Position	Resigned
Mr	Patrick	Lynch	December 2011	Chairman	
Reverend	Paul	Finnerty	December 2011	Board member	September 2016
Garda	Jerry	Scanlan	December 2011	Board member	
Mr	Sean	O'Meara	December 2011	Board member	
Mr	Keith	Morrow	December 2011	Board member	
Mr	Niall	Greene	December 2011	Board member	April 2016
Ms	Olive	Noonan	December 2011	Board member	December 2016
Reverend	Vicki	Lynch	December 2011	Board member	
Inspector	Luke	Conlon	December 2011	Board member	
Sister	Phyllis	Moynihan	April 2012	Board member	
Mr	Eddie	O'Neill	October 2014	Board member	
Mr	Dan	O'Gorman	December 2014	Board member	
Ms	Bernadette	Daly	March 2015	Board member	
Ms	Sinead	Clohesy	March 2015	Board member	
Ms	Audrey	Healy	June 2016	Board member	
Mr	Daniel	Roche	June 2016	Board member	
Father	Seamus	Enright	October 2016	Board member	

The Board delegated day to day management of the entity to Ms Fiona O'Grady, CEO (Joined July 2016) and the Management Team, namely, Mr Maurice Walsh, Manager of Youth Work Services, Ms Bernadette Behan, Finance & Administration Manager, Mr James Connery, General Manager, Community Training Centre and Ms Sinead Noonan, Human Resources Manager.

### Statement of relevant audit information

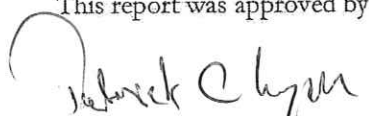
Each of the persons who are board members at the time when this board members report is approved has confirmed that:

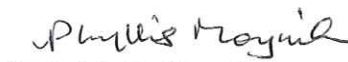
- So far as that board members aware, there is no relevant audit information of which the entity's auditors are unaware; and
- That board member has taken all the steps that ought to have been taken as a board member in order to be aware of any relevant audit information and to establish that the entity's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

### Auditors

The auditors, Grant Thornton, will continue in office.

This report was approved by the Board Members on 30 March 2017 and signed on its behalf by:

  
Patrick Lynch (Chairman)

  
Sister Phyllis Moynihan

Date: 30 March 2017

## Board Members' Responsibilities Statement

For the financial year ended 31 December 2016

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 entity 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).

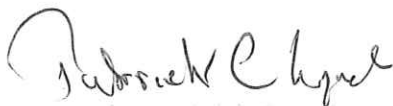
Under regulation, the Board Members must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the entity as at the financial year end date and of the profit or loss of the entity for the financial year.

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

- select suitable accounting policies and apply them consistently;
- make judgements and 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 business.

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

This statement was approved by the board on 30 March 2017 and signed on its behalf by:



Patrick Lynch (Chairman)



Sister Phylis Moynihán

Date: 30 March 2017





## Independent auditors' report to the members of Limerick Youth Service

We have audited the financial statements of Limerick Youth Service for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow statement and the related notes. The financial reporting framework that has been applied in their preparation is 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 the Charities SORP: "Accounting and Reporting by Charities" (effective 2015).

This report is made solely to the Charity's members, as a body, in accordance with Section 50 of the Charities Act, 2009. Our audit work has been undertaken so that we might state to the 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of Board Members and auditor**

As explained more fully in the Board Members' Responsibilities Statement, management are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Charities Act 2009. Our responsibility is to audit and express an opinion on the financial statements in accordance with Charities Act 2009 and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the organisation's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by management; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Board Members' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



### **Opinion on financial statements**

In our opinion the 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 2016 and of its profit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Charities Act, 2009.

### **Matters on which we are required to report by the Charities Act 2009**

- 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 financial statements to be readily and properly audited.
- The 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.

  
Mr. John Neville FCA  
for and on behalf of  
**Grant Thornton**  
Chartered Accountants  
Statutory Audit firm

**Date:** 30 March 2017

# Statement of financial activities

For the financial year ended 31 December 2016

	Note	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
<b>Income from:</b>					
Charitable activities	4	5,400	5,614,863	5,620,263	4,141,193
Donations	2	12,130	3,904	16,034	23,825
Investments	3	4,373	-	4,373	9,003
Other income		<u>69,689</u>	<u>12,600</u>	<u>82,289</u>	<u>129,207</u>
<b>Total income</b>		<u>91,592</u>	<u>5,631,367</u>	<u>5,722,959</u>	<u>4,303,228</u>
<b>Expenditure on:</b>					
Charitable activities		<u>184,332</u>	<u>4,282,059</u>	<u>4,466,391</u>	<u>4,302,652</u>
<b>Total expenditure</b>	8	<u>184,332</u>	<u>4,282,059</u>	<u>4,466,391</u>	<u>4,302,652</u>
<b>Net income / (expenditure) before other recognised gains and losses</b>					
		(92,740)	1,349,308	1,256,568	576
Gains on disposal of fixed assets	9	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,158</u>
<b>Net movement in funds</b>		<u>(92,740)</u>	<u>1,349,308</u>	<u>1,256,568</u>	<u>99,734</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward (Restated)		<u>3,696,865</u>	<u>886,984</u>	<u>4,583,849</u>	<u>4,484,115</u>
<b>Total funds carried forward</b>		<u>3,604,125</u>	<u>2,236,292</u>	<u>5,840,417</u>	<u>4,583,849</u>

No other comprehensive income occurred (2015: €NIL).

All income and expenditure relate to continuing operations.

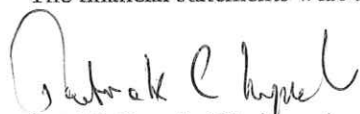
The notes on pages 19 to 39 form part of these financial statements

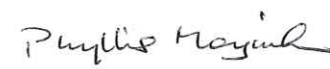
# Balance sheet

As at 31 December 2016

	Note	€	2016 €	2015 (Restated) €
<b>Fixed assets</b>				
Tangible assets	12		4,935,955	2,813,408
<b>Current assets</b>				
Debtors	14	120,473		841,126
Investments	13	966,830		1,197,786
Cash at bank and in hand		<u>513,221</u>	<u>1,921,646</u>	
		1,600,524	3,960,558	
<b>Creditors: amounts falling due within one year</b>	15	<u>(696,062)</u>	<u>(2,190,117)</u>	
<b>Net current assets</b>			<u>904,462</u>	<u>1,770,441</u>
<b>Net assets</b>			<u>5,840,417</u>	<u>4,583,849</u>
<b>Charity Funds</b>				
Restricted funds	16		2,236,292	886,984
Unrestricted funds	16		<u>3,604,125</u>	<u>3,696,865</u>
<b>Total funds</b>			<u>5,840,417</u>	<u>4,583,849</u>

The financial statements were approved by the Board Members on 30 March 2017 and signed on their behalf, by:

  
Patrick Lynch (Chairman)

  
Sister Phylis Moynihan

The notes on pages 19 to 39 form part of these financial statements.

## Cash flow statement

For the financial year ended 31 December 2016

	Note	2016 €	2015 €
<b>Net cash used in operating activities</b>			
Net cash provided by/(used in) operating activities	18	<u>681,579</u>	<u>(564,615)</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(2,312,309)	(58,263)
Proceeds from sale of tangible fixed assets		50	253,199
Decrease/(Increase) in deposit investments		<u>230,956</u>	<u>(1,197,786)</u>
<b>Net cash used in investing activities</b>		<u>(2,081,303)</u>	<u>(1,002,850)</u>
<b>Change in cash and cash equivalents in the financial year</b>		<u>(1,399,724)</u>	<u>(1,567,465)</u>
Cash and cash equivalents brought forward		<u>1,851,531</u>	<u>3,418,996</u>
<b>Cash and cash equivalents carried forward</b>		<u><u>451,807</u></u>	<u><u>1,851,531</u></u>



# Notes to the financial statements

For the financial year ended 31 December 2016

## 1. Accounting policies

### 1.1 Company 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 entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are prepared under the historical cost convention.

### 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 entity's ability to meet its liabilities as they fall due, and to continue as a going concern. However, the entity 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 entity 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 €4,935,955 (2015: €2,813,408).

## Notes to the financial statements

For the financial year ended 31 December 2016

### 1. Accounting policies (continued)

#### 1.5 Fund accounting

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

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

#### 1.6 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.

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 board members 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 2016

### 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 grant income allocation, 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
Motor vehicles	-	20% straight line
Fixtures and fittings	-	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.

#### 1.9 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 2016

## 1. Accounting policies (continued)

### 1.10 Operating leases

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

### 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 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.

### 1.13 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.

### 1.14 Cash and cash equivalents

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.

### 1.15 Creditors

Creditors and provisions are recognised where the entity 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.



# Notes to the financial statements

For the financial year ended 31 December 2016

## 1. Accounting policies (continued)

### 1.16 Investments

Investments are measured at cost less accumulated impairment.

### 1.17 Financial instruments

The entity 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 entity 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.

## Notes to the financial statements

For the financial year ended 31 December 2016

### 2. Donations

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Fundraising donations	<u>12,130</u>	<u>3,904</u>	<u>16,034</u>	<u>23,825</u>

### 3. Investment income

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Bank interest receivable	4,373	-	4,373	9,003
	<u>4,373</u>	<u>-</u>	<u>4,373</u>	<u>9,003</u>

### 4. Charitable activities

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Youth Development	-	1,977,989	1,977,989	421,933
Youth Support	-	1,654,860	1,654,860	1,390,401
Training	-	1,390,904	1,390,904	1,559,048
Technical Support	5,400	591,110	596,510	769,811
	<u>5,400</u>	<u>5,614,863</u>	<u>5,620,263</u>	<u>4,141,193</u>

In 2016, €1,569,000 received in prior years was recognised as income. This is once off funding and was granted to Limerick Youth Service in support of the construction of the new Ballynanty Northside Youth Space facility. This figure was recognised in Youth Development income in the 2016 financial year.

5. Dper grant funding note

Intermediary	Grantor/ Sponsoring Dept.	Grant	Grant Term	Grant Approved	Grant Due 31/12/2015	Deferred Income 2015	Released from Deferred 2015	Recognised in P&L	Amount Received	Grant due 31/12/2016	Deferred Income to 2017
Youth Work Ireland	Department of Children & Youth Affairs	Youth Services Grant	Jan to Dec 2016	118,705	-	-	-	118,705	118,705	-	-
CDYSB	Department of Children & Youth Affairs	SPY Outreach	Jan to Dec 2016	82,670	-	-	-	82,670	82,670	-	-
CDYSB	Department of Children & Youth Affairs	SPY SSEI	Jan to Dec 2016	161,486	-	-	-	161,486	161,486	-	-
CDYSB	Department of Children & Youth Affairs	YIC Youth Information	Jan to Dec 2016	49,556	-	-	-	49,556	49,556	-	-
CDYSB	Department of Children & Youth Affairs	SPY Youth Resource	Jan to Dec 2016	274,086	-	-	-	274,086	274,086	-	-
Tusla	Department of Children & Youth Affairs	Child & Family Agency Section 56/59	Jan to Dec 2016	304,086	-	14,198	14,198	318,284	304,086	-	-
Health Service Executive - Mid West Drugs & Alcohol Service - Signposting for Youth	Department of Health	Drugs & Alcohol Forum	Jan to Dec 2016	70,000	-	12,480	12,480	74,480	62,000	-	-
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2016	91,750	-	-	-	68,762	91,750	-	22,988
Community Foundation of Ireland	-	Caring Communities - Mental Health & Stigma	Jan to Dec 2016	7,000	-	-	-	3,975	7,000	-	3,025



# Limerick Youth Service

Intermediary	Grantor/ Sponsoring Dept.	Grant	Grant Term	Grant Approved	Grant Due 31/12/2015	Deferred Income 2015	Released from Deferred 2015	Recognised in P&L	Amount Received	Grant due 31/12/2016	Deferred Income to 2017
MWRDAF	Department of Health	Drugs & Alcohol Forum	Jan to Dec 2016	2,830	-	-	-	400	2,830	-	2,430
MWRDAF	Department of Health	Drugs & Alcohol Forum	Jan to Dec 2016	1,500	-	-	-	-	1,500	-	1,500
MWRDAF	Department of Health	Drugs & Alcohol Forum	Jan to Dec 2016	2,511	-	2,511	2,511	2,511	-	-	-
MWRDAF	Department of Health	Drugs & Alcohol Forum	Jan to Dec 2016	5,945	-	-	-	-	5,945	-	5,945
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Ballynanty Garda Youth Diversion Project	Jan to Dec 2016	114,500	-	2,764	2,764	116,835	114,500	-	429
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Kings Island Garda Youth Diversion Project	Jan to Dec 2016	-	-	3,280	3,280	116,684	114,500	-	1,096
Irish Youth Justice Service	Department of Justice Equality & Law Reform	Garryowen/Wat ergate/Irishtown Garda Youth Diversion Project	Jan to Dec 2016	-	-	215	215	154,531	155,500	-	1,184
Irish Youth Justice Service	Department of Justice Equality & Law Reform	City Centre Garda Youth Diversion Project - Dormant Accounts	Jan to Dec 2015	-	15,042	-	-	-	15,042	-	-
LCETB	Department of Children & Youth Affairs	Disadvantaged Youth	Jan to Dec 2016	64,924	-	-	-	64,924	64,924	-	-
LCETB	Department of Children & Youth Affairs	SPY Castleconnell Youth Project	Jan to Dec 2016	82,670	-	-	-	82,670	82,670	-	-
LCETB	Department of Children & Youth Affairs	SPY Castleconnell Youth Project - Youth Capital	Jan to Dec 2016	2,529	-	-	-	2,529	2,529	-	-



# Limerick Youth Service

Intermediary	Grantor/ Sponsoring Dept.	Grant	Grant Term	Grant Approved	Grant Due 31/12/2015	Deferred Income 2015	Released from Deferred 2015	Recognised in P&L	Amount Received	Grant due 31/12/2016	Deferred Income to 2017
		Funding									
LCETB	Department of Children & Youth Affairs	SPY Rathkeale Youth Project	Jan to Dec 2016	76,517	-	-	-	76,517	76,517	-	-
LCETB	Department of Children & Youth Affairs	SPY Rathkeale Youth Project - Vulnerable Projects additional funding	Jan to Dec 2016	-	-	560	560	560	-	-	-
LCETB	Department of Children & Youth Affairs	SPY Rathkeale Youth Project - Youth Capital funding	Jan to Dec 2016	3,583	-	-	-	3,583	3,583	-	-
LCETB	Department of Children & Youth Affairs	SPY Lava Javas Youth Capital Funding	Jan to Dec 2016	50,000	-	-	-	50,000	50,000	-	-
LCETB	Department of Children & Youth Affairs	YPFSF1 Travellers Programme	Jan to Dec 2016	17,017	-	3,519	3,519	20,536	17,017	-	-
Irish Youth Foundation	-	LYS Bike Project	Jan to Dec 2016	10,000	-	-	-	10,000	10,000	-	-
JP McManus	-	Ballynanty Northside Youth Space	Jan to Dec 2016	1,569,827	-	-	-	1,569,827	1,569,827	-	-
Community Foundation of Ireland	-	Community Mapping Project	Jun 16 to Mar 17	27,000	-	-	-	5,458	27,000	-	21,542
Department of Social Protection	Department of Social Protection	Community Employment Scheme	Oct 14 to Oct 15	-	10,158	-	-	-	10,158	-	-
Department of Social Protection	Department of Social Protection	Community Employment Scheme	Oct 15 to Oct 16	209,083	26,731	-	-	209,083	230,316	5,498	-
Department of	Department of	Community	Oct 16 to Oct 17	52,293	-	-	-	52,293	30,383	21,910	-

# Limerick Youth Service

Intermediary	Grantor/ Sponsoring Dept.	Grant	Grant Term	Grant Approved	Grant Due 31/12/2015	Deferred Income 2015	Released from Deferred 2015	Recognised in P&L	Amount Received	Grant due 31/12/2016	Deferred Income to 2017
Social Protection	Social Protection	Employment Scheme									
Department of Social Protection	Department of Social Protection	Job Initiative Scheme	Jul 15 to Jul 16	-	3,978	-	-	72,441	76,419	-	-
Department of Social Protection	Department of Social Protection	Job Initiative Scheme	Jul 16 to Jul 17	81,393	-	-	-	81,393	61,254	20,139	-
LCETB	Department of Education & Skills	Local Training Initiative	Sep 15 to Jun 16	76,183	1,029	-	-	76,183	77,212		-
LCETB	Department of Education & Skills	Community Training Centre	Jan to Dec 2016	1,222,414	-	-	-	1,222,414	1,202,900	19,514	-
Department of Social Protection	Department of Education & Skills	Food Grants	Sept 15 to Jun 16	8,476	-	11,340	8,476	8,476	2,481	-	5,345
Limerick City & County Council	Department of Environment, Community & Local Government	Social Inclusion Fund - Southside Youth Space	Jan to Dec 2016	154,000	20,450	13,470	13,470	153,721	159,050	15,400	13,749
Pobal	Department of Social Protection	CSP Programme - Southside Youth Space	Jan to Dec 2016	108,132	-	408	408	105,867	107,724	-	2,265
Limerick City & County Council	Department of Environment, Community & Local Government	Social Inclusion Fund - Youth Cafes	Jan to Dec 2016	54,000	5,400	4,902	4,902	48,042	54,000	5,400	10,860
Limerick City & County Council	Department of Environment, Community & Local Government	Social Inclusion - Youth Involvement Training	Jan to Dec 2016	4,200	-	4,200	3,532	3,532	-	-	668
Limerick City & County Council	Department of Children & Youth Affairs	Comhairle na nOg	Jan to Dec 2016	20,000	17,536	-		22,202	17,592	22,146	-
-	-	Youth Diversity	Jan to Dec 2015	-		949	-	949	-	-	-
Leargas	Department of Education & Skills	Leargas programmes - Yurt	Jan to Dec 2015	-	2,920	-	2,920	1,810	1,810	-	-
Limerick City & County Council	-	Youthbank	Jan to Dec 2015	-	-	8,929	-	5,048	-	-	3,881

# Limerick Youth Service

Intermediary	Grantor/ Sponsoring Dept.	Grant	Grant Term	Grant Approved	Grant Due 31/12/2015	Deferred Income 2015	Released from Deferred 2015	Recognised in P&L	Amount Received	Grant due 31/12/2016	Deferred Income to 2017
Irish Youth Foundation	-	Pri2Sec Transition Pilot	Jan to Dec 2016	3,000	-	-	-	905	3,000	-	2,095
Limerick City & County Council	-	Limerick City & County Council Project Contribution	Jan to Dec 2016	1,500	-	-	-	-	1,500	-	1,500
Limerick City & County Council	-	KBC / Limerick City & County Council - Going for Gold Project	2015/2016	6,550	-	-	-	1,661	6,550	-	4,889
-	-	Community Training Centre - Own Income	Jan to Dec 2016	59,980	-	-	-	59,980	59,980	-	-
-	-	City Disadvantage Other Income	Jan to Dec 2016	-	-	-	-	740	740	-	-
-	-	East Limerick Own Income	Jan to Dec 2016	-	-	-	-	2,850	6,030	-	3,180
-	-	Rathkeale Own Income	Jan to Dec 2016	-	-	-	-	7,200	7,200	-	-
-	-	Outreach Own Income	Jan to Dec 2016	-	-	-	-	2,105	2,105	-	-
-	-	SSEI Own Income	Jan to Dec 2016	-	-	-	-	1,013	1,013	-	-
-	-	Youth Resource Own Income	Jan to Dec 2016	-	-	-	-	21,321	21,321	-	-
-	-	Comhairle Own Income	Jan to Dec 2016	-	-	-	-	320	320	-	-
-	-	Garryowen/Wat ergate/Irishtown Garda YDP Own Income	Jan to Dec 2016	-	-	-	-	400	400	-	-
-	-	Traveller Project Other Income	Jan to Dec 2016	-	-	-	-	1,354	1,354	-	-

# Limerick Youth Service

Intermediary	Grantor/ Sponsoring Dept.	Grant	Grant Term	Grant Approved	Grant Due 31/12/2015	Deferred Income 2015	Released from Deferred 2015	Recognised in P&L	Amount Received	Grant due 31/12/2016	Deferred Income to 2017
-	-	Southside Youth Space Own Income	Jan to Dec 2016	-	-	-	-	18,042	18,042	-	-
		Youth Cafes Own Income	Jan to Dec 2016	-	-	-	-	3,015	5,929	-	2,914
		Redemptorists Hardship Fund	Jan to Dec 2016	-	-	-	-	935	5,000	-	4,064
-	-	LYS Own Income	Jan to Dec 2016	-	-	-	-	5,399	5,399	-	-
				5,251,896	103,244	83,725	73,235	5,620,263	5,642,405	110,007	115,550



## Notes to the financial statements

For the financial year ended 31 December 2016

## 6. Charitable activities - Direct costs

	Youth Development €	Youth Support €	Training €	Technical Support €	Total 2016 €	Total 2015 €
Wages & Salaries	267,574	1,190,241	962,506	814,921	3,235,242	2,940,424
Rent	2,600	39,818	75,737	1,604	119,759	206,679
Light & Heat	19,193	19,179	43,364	21,438	103,174	119,930
Insurance	4,049	26,010	5,674	13,758	49,491	50,076
Repairs & Maintenance	18,705	14,450	58,046	30,875	122,076	142,662
Security Costs	1,586	5,537	11,134	4,995	23,252	24,225
Programmes	44,584	141,513	149,071	12,501	347,669	388,603
Travel & Transport Costs	4,477	33,949	2,907	2,153	43,486	60,737
Special Inputs	-	-	14,236	158	14,394	9,960
Canteen Expenses	-	-	18,645	713	19,358	18,214
Sundry Expenses	3,566	1,431	11,176	9,843	26,016	10,810
Fundraising Training and Residential Expenses	5,935	23,140	22,042	859	51,976	51,346
Advertising, Stationery and Telephone	8,873	25,199	22,715	24,164	80,951	69,033
(Profit) on disposal of Fixed assets	-	-	-	(100)	(100)	-
	<u>381,142</u>	<u>1,520,467</u>	<u>1,397,253</u>	<u>937,882</u>	<u>4,236,744</u>	<u>4,092,699</u>

# Notes to the financial statements

For the financial year ended 31 December 2016

## 7. Charitable activities - Support costs

	Youth Development €	Youth Support €	Training €	Technical Support €	Total 2016 €	Total 2015 €
Legal & Professional Fees	330	-	-	6,947	7,277	50,662
Audit Fees	2,835	11,512	5,644	9,160	29,151	24,231
Depreciation	58,783	20,872	2,033	108,074	189,762	130,880
Bank interest & charges	86	125	201	3,045	3,457	4,180
	<u>62,034</u>	<u>32,509</u>	<u>7,878</u>	<u>127,226</u>	<u>229,647</u>	<u>209,953</u>

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

Depreciation and legal & professional fees are apportioned on an asset use basis, which the entity 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 €36,428 (2015: €74,893).

## 8. Analysis of resources expended by expenditure type

	Total 2016 €	Total 2015 €
Youth Development	443,176	445,936
Youth Support	1,552,976	1,481,218
Training	1,405,131	1,624,922
Technical Support	1,065,108	750,576
	<u>4,466,391</u>	<u>4,302,652</u>

## Notes to the financial statements

For the financial year ended 31 December 2016

### 9. Net incoming resources/(resources expended)

This is stated after charging:

	2016 €	2015 €
Depreciation of tangible fixed assets: - owned by the charity	<u>189,762</u>	<u>130,880</u>

Gain on disposal of fixed assets	<u>100</u>	<u>99,158</u>
----------------------------------	------------	---------------

During the year, no Board Members received any remuneration.

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

During the year, no Board Members received any reimbursement of expenses.

Audit fees for the year amount to €19,680 (2015: €19,680).

Assurance, grant reports and technical services for the year amount to €9,471 (2015: €4,551).

### 10. Staff costs

	2016 €	2015 €
Wages and salaries	2,867,749	2,596,074
Employers' PRSI	266,664	238,964
Pension costs	100,829	105,386
Total	<u>3,235,242</u>	<u>2,940,424</u>

## Notes to the financial statements

For the financial year ended 31 December 2016

### 11. Staff details

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

	2016 No.	2015 No.
Youth Development	11	11
Youth Support	26	26
Training	25	24
Technical Support	28	28
	<u>90</u>	<u>89</u>

The number of higher paid employees was:

	2016 No.	2015 No.
In the band €60,001 - €70,000	2	2
In the band €70,001 - €80,000	1	1



# Notes to the financial statements

For the financial year ended 31 December 2016

## 12. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost</b>				
At 1 January 2016	3,000,000	959,074	193,231	4,152,305
Additions	2,186,095	117,391	8,823	2,312,309
Disposals	-	(330)	-	(330)
At 31 December 2016	<u>5,186,095</u>	<u>1,076,135</u>	<u>202,054</u>	<u>6,464,284</u>
<b>Depreciation</b>				
At 1 January 2016	300,000	881,248	157,649	1,338,897
Charge for the financial year	103,722	72,048	13,992	189,762
On disposals	-	(330)	-	(330)
At 31 December 2016	<u>403,722</u>	<u>952,966</u>	<u>171,641</u>	<u>1,528,329</u>
<b>Net book value</b>				
At 31 December 2016	<u>4,782,373</u>	<u>123,169</u>	<u>30,413</u>	<u>4,935,955</u>
At 31 December 2015	<u>2,700,000</u>	<u>77,826</u>	<u>35,582</u>	<u>2,813,408</u>

Fixed Asset additions during 2016 relate substantially to the development of the Ballynanty Northside Youth Space building. The building is now fully operational. The site is on long term lease from Limerick City & County Council.

## 13. Current asset investments

	Total €
At 1 January 2016	1,197,786
Movement	<u>(230,956)</u>
At 31 December 2016	<u>966,830</u>
At 31 December 2015	<u>1,197,786</u>

Current asset investments comprise of deposit accounts with maturity terms in excess of three months and less than 12 months.

# Notes to the financial statements

For the financial year ended 31 December 2016

## 14. Debtors

	2016 €	2015 €
Other debtors	<u>120,473</u>	<u>841,126</u>

## 15. Creditors: Amounts falling due within one year

	2016 €	2015 €
Bank loans and overdrafts	61,414	70,115
Trade creditors	53,523	26,320
Other taxation and social security (see below)	78,196	62,780
Payments received on account for grants	-	1,505,252
Accruals and deferred income	502,929	525,650
	<u>696,062</u>	<u>2,190,117</u>

Payments received on account for grants recorded at 31 December 2015 represents JP McManus monies which have been expended on the Ballynanty project.

## Other taxation and social security

	2016 €	2015 €
PAYE/PRSI	77,652	62,509
VAT control	<u>544</u>	<u>271</u>
	<u>78,196</u>	<u>62,780</u>

## Notes to the financial statements

For the financial year ended 31 December 2016

## 16. Statement of funds

	Brought Forward €	Income €	Expenditure €	Carried Forward €
<b>Unrestricted funds</b>				
General Funds - all funds	<u>3,696,865</u>	<u>91,592</u>	<u>(184,332)</u>	<u>3,604,125</u>
<b>Restricted funds</b>				
Restricted Funds - all funds	<u>886,984</u>	<u>5,631,367</u>	<u>(4,282,059)</u>	<u>2,236,292</u>
Total of funds	<u><u>4,583,849</u></u>	<u><u>5,722,959</u></u>	<u><u>(4,466,391)</u></u>	<u><u>5,840,417</u></u>

## Summary of funds

	Brought Forward €	Income €	Expenditure €	Carried Forward €
General funds	3,696,865	91,592	(184,332)	3,604,125
Restricted funds	886,984	5,631,367	(4,282,059)	2,236,292
	<u><u>4,583,849</u></u>	<u><u>5,722,959</u></u>	<u><u>(4,466,391)</u></u>	<u><u>5,840,417</u></u>

The entity completed a further review of its SORP general bank account allocation procedures. The original 31 December 2015 brought forward funds position was as follows: General funds €4,054,236, Restricted funds: €529,613.

## 17. Analysis of net assets between funds

	Unrestricted funds 2016 €	Restricted funds 2016 €	Total funds 2016 €	Total funds 2015 €
Tangible fixed assets	2,700,466	2,235,489	4,935,955	2,813,408
Deposit account investments	966,830	-	966,830	-
Current assets	158,639	475,055	633,694	3,960,558
Creditors due within one year	(221,810)	(474,252)	(696,062)	(2,190,117)
	<u><u>3,604,125</u></u>	<u><u>2,236,292</u></u>	<u><u>5,840,417</u></u>	<u><u>4,583,849</u></u>

## Notes to the financial statements

For the financial year ended 31 December 2016

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

	2016 €	2015 €
Net income for the year (as per Statement of financial activities)	1,256,568	576
<b>Adjustment for:</b>		
Depreciation charges	189,762	130,880
Decrease/(increase) in debtors	720,653	(459,886)
Decrease in creditors	<u>(1,485,404)</u>	<u>(236,185)</u>
<b>Net cash provided by/(used in) operating activities</b>	<u><u>681,577</u></u>	<u><u>(564,615)</u></u>

### 19. Analysis of cash and cash equivalents

	2016 €	2015 €
Cash in hand	513,221	1,921,646
Overdraft facility repayable on demand	<u>(61,414)</u>	<u>(70,115)</u>
<b>Total</b>	<u><u>451,807</u></u>	<u><u>1,851,531</u></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 €100,829 (2015: €105,386) in respect of employees.

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

## Notes to the financial statements

For the financial year ended 31 December 2016

### 21. Operating lease commitments

At 31 December 2016 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2016 €	2015 €
<b>Amounts payable:</b>		
Within 1 year	26,128	21,328
Between 1 and 5 years	<u>64,384</u>	<u>85,312</u>
Total	<u>90,512</u>	<u>106,640</u>

### 22. Transactions with the Board Members

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

### 23. Related party transactions

No related party transactions occurred.

### 24. Post balance sheet events

No post balance sheet events occurred.

### 25. Controlling party

The entity 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 entity has registered charitable status from Revenue (Reference 4755897B, Access No: 754856).

### 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 30 March 2017.



**Limerick Youth Service**  
**Management information**  
**For the year ended 31 December 2016**

**The following pages do not form part of the statutory financial statements**

## LIMERICK YOUTH SERVICE

### DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – YOUTH WORK IRELAND

#### YOUTH SERVICE GRANT

**PURPOSE OF GRANT:** To adhere to strategic plans, build strategic links with other agencies, play a role in responding to the needs of youth, ensure quality standards are adhered to, maintain organisational policies and procedures and develop the organisation.

#### YEAR ENDED 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	<u>118,705</u>	118,705
Other Income		<u>0</u>
<b>Total Income</b>		<b>118,705</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	115,482	
Rent	0	
Light & Heat	720	
Insurance	500	
Repairs, Maintenance & Equipment	1,200	
Security	0	
Programmes	2,100	
Travel & Transport	225	
Sundry (Subscription/Memberships)	8,159	
Administration Fees	11,871	
Training	1,600	
Advertising, Stationery & Telephone	720	
Audit	738	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>143,315</u></b>
<b>Deficit</b>		<b>(24,610)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CDYSB**

**SPY - OUTREACH**

**PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	<u>82,670</u>	82,670
Other Income	2,105	
Fundraising	0	
Club Insurance Fees	<u>4,600</u>	<u>6,705</u>
<b>Total Income</b>		<b>89,375</b>

**EXPENDITURE**

Salaries, PRSI & Pension	56,700	
Rent	1,800	
Light & Heat	750	
Insurance (incl club ins)	6,300	
Repairs, Maintenance & Equipment	600	
Security	0	
Programmes	8,054	
Transport	949	
Staff Travel	721	
Sundry	0	
Administration Fees	8,267	
Training	1,000	
Advertising, Stationery & Telephone	3,526	
Audit	800	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>89,467</u></b>
<b>Deficit</b>		<b>(92)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CDYSB**

**SPY - SSEI**

**PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	<u>161,486</u>	161,486
Other Income	1,013	
Fundraising	<u>0</u>	<u>1,013</u>
<b>Total Income</b>		<b>162,499</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	131,930	
Rent	0	
Light & Heat	0	
Insurance	900	
Repairs, Maintenance & Equipment	1,248	
Security	0	
Programmes	7,003	
Transport	855	
Staff Travel	566	
Sundry	0	
Administration Fees	16,149	
Training	1,500	
Advertising, Stationery & Telephone	1,714	
Audit	800	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>162,665</u></b>
<b>Deficit</b>		<b>(166)</b>
(Deficit absorbed by Limerick Youth Service)		



## LIMERICK YOUTH SERVICE

### DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CDYSB

#### 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 & entitlements, leisure, sport, travel and opportunities.

#### YEAR ENDED 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	<u>49,556</u>	49,556
Other Income		<u>0</u>
<b>Total Income</b>		<b>49,556</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	41,553	
Rent	2,000	
Light & Heat	0	
Insurance	900	
Repairs, Maintenance & Equipment	700	
Security	0	
Programmes	2,084	
Transport	0	
Staff Travel	143	
Sundry	0	
Administration Fees	4,956	
Training	1,000	
Advertising, Stationery & Telephone	2,395	
Audit	700	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>56,431</u></b>
<b>Deficit</b>		<b>(6,875)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – CDYSB**

**SPY - YOUTH RESOURCE**

**PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	274,086	274,086
Other Income		<u>22,270</u>
<b>Total Income</b>		<b>296,356</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	204,434	
Rent	648	
Light & Heat	2,060	
Insurance	6,980	
Repairs, Maintenance & Equipment	10,137	
Security	3,181	
Programmes	30,390	
Transport	760	
Staff Travel	2,885	
Sundry	0	
Administration Fees	27,409	
Training	3,000	
Advertising, Stationery & Telephone	4,265	
Audit	1,800	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>297,949</u></b>
<b>Deficit</b>		<b>(1,593)</b>
(Deficit absorbed by Limerick Youth Service)		

## 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, 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 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	14,198	
2016 Allocation	304,086	318,284
Other Income		<u>0</u>
<b>Total Income</b>		<b>318,284</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	204,284	
Rent	6,713	
Light & Heat	5,792	
Insurance	3,000	
Repairs, Maintenance & Equipment	12,590	
Security	2,200	
Programmes	32,002	
Transport	8,672	
Staff Travel	2,583	
Sundry Recruitment	240	
Administration Fees	30,409	
Training	4,000	
Advertising, Stationery & Telephone	3,850	
Audit	2,000	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>318,335</u></b>
<b>Deficit</b>		<b>(51)</b>
(Deficit absorbed by Limerick Youth Service)		

## LIMERICK YOUTH SERVICE

### HEALTH SERVICE EXECUTIVE - MID WEST DRUGS & 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 young people referred. Young people are signposted and linked into the relevant agencies as required.

#### YEAR ENDED 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	12,480	
2016 Allocation	62,000	74,480
Other Income		<u>0</u>
<b>Total Income</b>		<b>74,480</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	59,671	
Rent	4,800	
Light & Heat	0	
Insurance	900	
Repairs, Maintenance & Equipment	160	
Security	0	
Programmes	0	
Transport	0	
Staff Travel	335	
Sundry	0	
Administration Fees	7,000	
Training	1,890	
Advertising, Stationery & Telephone	573	
Audit	740	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>76,069</u></b>
<b>Deficit</b>		<b>(1,589)</b>
(Deficit absorbed by Limerick Youth Service)		



## LIMERICK YOUTH SERVICE

### HEALTH SERVICE EXECUTIVE

#### MENTAL HEALTH PROJECT

**PURPOSE OF GRANT:** This project provides Counselling and Psychotherapy for young people aged between 14-25, 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. It offers young people an opportunity to engage with 1-2-1 counselling and group work that will assist with their development and specific issues that arise frequently in young people's lives.

#### YEAR ENDED 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	91,750	91,750
Other Income	3,975	
Fundraising	404	<u>4,379</u>
<b>Total Income</b>		<b>96,129</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	51,688	
Rent	1,500	
Light & Heat	0	
Insurance	1,000	
Repairs, Maintenance & Equipment	3,646	
Security	0	
Programmes	5,796	
Transport	145	
Staff Travel	75	
Sundry	0	
Administration Fees	5,734	
Training	1,210	
Advertising, Stationery & Telephone	1,609	
Audit	738	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>73,141</u></b>
<b>Surplus</b>		<b>22,988</b>
(Surplus deferred to 2017 as reported to Health Service Executive)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF JUSTICE AND EQUALITY – 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 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	2,764	
2016 Allocation	<u>114,500</u>	117,264
Fundraising	<u>0</u>	<u>0</u>
<b>Total Income</b>		<b>117,264</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	97,522	
Rent	2,500	
Light & Heat	0	
Insurance	1,500	
Repairs, Maintenance & Equipment	3,889	
Security	0	
Programmes	8,008	
Transport	2,023	
Staff Travel	1,068	
Sundry	0	
Administration Fees	11,450	
Training	2,000	
Advertising, Stationery & Telephone	1,166	
Audit	738	
Bank Charges	<u>25</u>	
<b>Total Expenditure</b>		<b><u>131,889</u></b>
<b>Deficit</b>		<b>(14,625)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF JUSTICE AND EQUALITY – 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 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	3,280	
2016 Allocation	114,500	117,780
Other Income		<u>0</u>
<b>Total Income</b>		<b>117,780</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	81,375	
Rent	9,743	
Light & Heat	3,492	
Insurance	1,230	
Repairs, Maintenance & Equipment	1,665	
Security	68	
Programmes	7,681	
Transport	360	
Staff Travel	0	
Sundry	0	
Administration Fees	11,451	
Training	2,000	
Advertising, Stationery & Telephone	1,607	
Audit	738	
Bank Charges	<u>50</u>	
<b>Total Expenditure</b>		<b><u>121,461</u></b>
<b>Deficit</b>		<b>(3,681)</b>
(Deficit absorbed by Limerick Youth Service)		

# LIMERICK YOUTH SERVICE

## DEPARTMENT OF JUSTICE AND EQUALITY – 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 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	215	
2016 Allocation	<u>155,500</u>	155,715
Own Income	400	
Fundraising	<u>1,500</u>	<u>1,900</u>
<b>Total Income</b>		<b>157,615</b>
<b>EXPENDITURE</b>		
Salaries, PRSI & Pension	132,719	
Rent	2,850	
Light & Heat	0	
Insurance	700	
Repairs, Maintenance & Equipment	1,866	
Security	0	
Programmes	19,552	
Transport	4,151	
Staff Travel	1,129	
Sundry	0	
Administration Fees	11,050	
Training	3,000	
Advertising, Stationery & Telephone	1,784	
Audit	738	
Bank Charges	<u>50</u>	
<b>Total Expenditure</b>		<b><u>179,589</u></b>
<b>Deficit</b>		<b><u>(21,974)</u></b>
(Deficit absorbed by Limerick Youth Service)		



**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – LCETB**

**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**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	<u>64,924</u>	64,924
Other Income	0	
Other Grant	<u>740</u>	<u>740</u>
<b>Total Income</b>		<b>65,664</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	45,109	
Rent	150	
Light & Heat	0	
Insurance	1,200	
Repairs, Maintenance & Equipment	600	
Security	0	
Programmes	7,578	
Transport	1,012	
Staff Travel	479	
Sundry	0	
Administration Fees	6,492	
Training	1,000	
Advertising, Stationery & Telephone	1,454	
Audit	740	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>65,814</u></b>
<b>Deficit</b>		<b>(150)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE****DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – LCETB****SPY – EAST LIMERICK YOUTH PROJECT**

**PURPOSE OF GRANT:** To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	82,670	
2016 Youth Capital Funding	<u>2,529</u>	85,199
Other Income	2,850	
Fundraising	0	
Other Grant	<u>1,305</u>	<u>4,155</u>
<b>Total Income</b>		<b>89,354</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	55,648	
Rent	3,750	
Light & Heat	0	
Insurance	900	
Repairs, Maintenance & Equipment	1,531	
Security	0	
Programmes	11,544	
Transport	2,133	
Staff Travel	2,241	
Sundry	0	
Administration Fees	8,267	
Training	1,500	
Advertising, Stationery & Telephone	1,363	
Audit	738	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>89,615</u></b>
<b>Deficit</b>		<b>(261)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – LCETB**

**SPY - RATHKEALE YOUTH PROJECT**

**PURPOSE OF GRANT: To provide special out-of-school projects and initiatives for disadvantaged young people to address specific and identified needs**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	560	
2016 Allocation	76,517	
2016 Youth Capital Funding	<u>3,583</u>	80,660
Other Income	7,200	
Fundraising	2,000	
Room Rental Income	<u>3,200</u>	<u>12,400</u>
<b>Total Income</b>		<b>93,060</b>
<b>EXPENDITURE</b>		
Salaries, PRSI & Pension	56,243	
Rent	4,800	
Light & Heat	7,115	
Insurance	1,200	
Repairs, Maintenance & Equipment	5,087	
Security	566	
Programmes	7,286	
Transport	285	
Staff Travel	479	
Sundry	0	
Administration Fees	7,652	
Training	1,000	
Advertising, Stationery & Telephone	1,926	
Audit	738	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>94,377</u></b>
<b>Deficit</b>		<b>(1,317)</b>
(Deficit absorbed by Limerick Youth Service)		

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN & YOUTH AFFAIRS – LCETB**

**YPFSF1 - TRAVELLERS PROGRAMME**

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

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	3,518	
2016 Allocation	<u>17,017</u>	<u>20,535</u>
<b>Total Income</b>		<b>20,535</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	0	
Rent	0	
Light & Heat	0	
Insurance	900	
Repairs, Maintenance & Equipment	494	
Security	0	
Programmes	16,744	
Transport	340	
Staff Travel	202	
Sundry	0	
Administration Fees	1,660	
Training	0	
Advertising, Stationery & Telephone	0	
Audit	165	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>20,535</u></b>
<b>Surplus/Deficit</b>		<b>0</b>

## LIMERICK YOUTH SERVICE

### DEPARTMENT OF EDUCATION AND SKILLS - LCETB – LIMERICK TRAINING CENTRE

#### LOCAL TRAINING INITIATIVE

**PURPOSE OF GRANT:** To provide training and work experience programmes in partnership with community and voluntary organisations thereby enabling local communities to carry out valuable and necessary projects of benefit to their communities while training participants to assist in gaining employment or progress to further training.

#### YEAR ENDED 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	314	
2016 Allocation	75,867	76,181
Other Income		<u>0</u>
<b>Total Income</b>		<b>76,181</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	65,599	
Rent	3,655	
Light & Heat	998	
Insurance	0	
Repairs, Maintenance & Equipment	338	
Security	68	
Programmes	3,276	
Transport	263	
Staff Travel	0	
Sundry	0	
Administration Fees	0	
Training	1,400	
Advertising, Stationery & Telephone	190	
Audit	369	
Bank Charges	<u>25</u>	
<b>Total Expenditure</b>		<b><u>76,181</u></b>
<b>Surplus/Deficit</b>		<b>0</b>



## LIMERICK YOUTH SERVICE

### DEPARTMENT OF EDUCATION AND SKILLS - LCETB – 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 no formal or incomplete qualifications. Learners develop individualised learning plans and participate in personal, social and vocational skills training.

#### YEAR ENDED 31 Dec 2016

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	1,222,414	1,222,414
Project Income		<u>59,980</u>
<b>Total Income</b>		<b>1,282,394</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	841,536	
Rent	71,842	
Light & Heat	46,504	
Insurance	5,115	
Repairs, Maintenance & Equipment	61,173	
Security	11,918	
Programmes	144,093	
Staff Travel	2,604	
Special Inputs	14,394	
Canteen Expenses	19,358	
Sundry Subscriptions/Consultancy	11,650	
Administration Fees	0	
Training	23,151	
Advertising, Stationery & Telephone	23,962	
Audit	4,920	
Bank Charges	<u>174</u>	
<b>Total Expenditure</b>		<b><u>1,282,394</u></b>
<b>Surplus/Deficit</b>		<b>0</b>

**LIMERICK YOUTH SERVICE**

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

**SOCIAL INCLUSION FUND – SOUTHSIDE YOUTH SPACE**

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

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	13,470	
2016 Allocation	<u>154,000</u>	167,470
Other Income	18,042	
Rental Income	<u>4,800</u>	<u>22,842</u>
<b>Total Income</b>		<b>190,312</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	83,840	
Rent	0	
Light & Heat	23,721	
Insurance	1,500	
Repairs, Maintenance & Equipment	22,705	
Security	1,982	
Programmes	14,165	
Transport	724	
Staff Travel	636	
Sundry	412	
Administration Fees	16,000	
Training	2,500	
Advertising, Stationery & Telephone	6,778	
Audit	1,500	
Bank Charges	<u>100</u>	
<b>Total Expenditure</b>		<b><u>176,563</u></b>
<b>Surplus</b>		<b>13,749</b>

(Surplus deferred to 2017 as reported to Limerick City & County Council)

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF SOCIAL PROTECTION – POBAL**

**CSP PROGRAMME – SOUTHSIDE YOUTH SPACE**

**PURPOSE OF GRANT: The provision of community based jobs to unemployed people**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	408	
2016 Allocation	<u>107,724</u>	108,132
Other Income		<u>0</u>
<b>Total Income</b>		<b>108,132</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	105,867	
Rent	0	
Light & Heat	0	
Insurance	0	
Repairs, Maintenance & Equipment	0	
Security	0	
Programmes	0	
Transport	0	
Staff Travel	0	
Sundry	0	
Administration Fees	0	
Training	0	
Advertising, Stationery & Telephone	0	
Audit	0	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>105,867</u></b>
<b>Surplus</b>		<b>2,265</b>
(Surplus deferred to 2017 as reported to Pobal)		

**LIMERICK YOUTH SERVICE**

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

**SOCIAL INCLUSION FUND – YOUTH CAFES**

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

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	4,902	
2016 Allocation	<u>54,000</u>	58,902
Own Income	<u>3,015</u>	<u>3,015</u>
<b>Total Income</b>		<b>61,917</b>

**EXPENDITURE**

Salaries, PRSI & Pension	22,207	
Rent	1,500	
Light & Heat	0	
Insurance	900	
Repairs, Maintenance & Equipment	8,871	
Security	0	
Programmes	8,703	
Transport	1,654	
Staff Travel	0	
Sundry	0	
Administration Fees	5,400	
Training	1,000	
Advertising, Stationery & Telephone	286	
Audit	536	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>51,057</u></b>
<b>Surplus</b>		<b>10,860</b>
(Surplus deferred to 2017 as reported to Limerick City & County Council)		

**LIMERICK YOUTH SERVICE**

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

**COMHAIRLE NA NOG**

**PURPOSE OF GRANT: To provide children and young people (under voting age of 18) a voice in the development of local services and policies.**

**YEAR ENDED 31 Dec 2016**

	€	€
<b>INCOME</b>		
Grant		
B/fwd from 2015	0	
2016 Allocation	<u>22,146</u>	22,146
Other Income	320	<u>320</u>
<b>Total Income</b>		<b>22,466</b>
 <b>EXPENDITURE</b>		
Salaries, PRSI & Pension	8,359	
Rent	0	
Light & Heat	0	
Insurance	300	
Repairs, Maintenance & Equipment	940	
Security	0	
Programmes	9,573	
Transport	849	
Staff Travel	0	
Sundry	0	
Administration Fees	1,500	
Training	21	
Advertising, Stationery & Telephone	924	
Audit	0	
Bank Charges	<u>0</u>	
<b>Total Expenditure</b>		<b><u>22,466</u></b>
<b>Surplus/Deficit</b>		<b>0</b>