

Financial Statements

Limerick Youth Service

For the financial year ended 31 December 2019

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Charity Information

For the financial year ended 31 December 2019

Board Members	Patrick Lynch, Chairman Eddie O'Neill Dan O’Gorman Bernadette Daly Sinead Clohessy Audrey Healy Father Seamus Enright Karen Long Eacrett Inspector Paul Reidy Karen O’Connor Doctor Patrick Buckley Laura Scanlan Aoife Walsh
Charity registered number	20016531
Registered office	5 Lower Glentworth Street Limerick
Chief executive officer	Fiona O’Grady
Independent auditor	Grant Thornton Chartered Accountants Statutory Audit Firm 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

The members of the Board hereby present their annual report and the financial statements for the year ended 31st December 2019. The Board members confirm that the financial statements of the entity are prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the requirements of the entity's governing document and provisions of the Statement of Recommended Practice (SORP).

Objectives and Activities

The Board is hereby established for the following purposes:

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

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

- Engage with young people aged 10 – 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 peoples' voices to be heard.
- Deliver second chance education and training programmes for early school leavers.
- Work collaboratively with relevant partners to enhance achievements for young people.
- Advocate and create leadership opportunities for young people.
- Work to improve outcomes for young people in the areas of communication skills, confidence and agency, planning and problem-solving, relationships, creativity and imagination, resilience and determination and emotional intelligence.
- Support volunteers through the provision of volunteer training, child protection, Garda vetting and ongoing youth club support.

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

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

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

Board members' report (continued)

For the financial year ended 31 December 2019

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

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

Activities and Achievements

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

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

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

- Young people are supported to engage with us as a “*Whole Young Person*”. Limerick Youth Service provides an integrated service including youth work, education, training and employment and youth space facilities.
- In addition to a broad range of open access services and supports, Limerick Youth Service provides specialised services to vulnerable young people in a non-stigmatising and inclusive way.
- Limerick Youth Service prioritises partnership and collaboration with relevant stakeholders in ensuring best outcomes for the young person. Services are young people centred, recognising the rights of young people and holding central their active and voluntary participation. Limerick Youth Service recognises the need for youth work to address both individual and environmental factors in attaining youth outcomes (Socio-Ecological Model- Bronfenbrenner, 1977). The principles above are reflected in the youth work methods adopted including one to one interventions, group work and structured programmes such as detached work, youth cafes and clubs, drop-in services and one-off events.

Board members' report (continued)

For the financial year ended 31 December 2019

Youth work (Youth Support and Youth Development)

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

Youth Support

Garda Youth Diversion Projects	<p>Garda Youth Diversion Projects (GYDPs) work with young people who have a moderate risk of engaging in anti-social behaviour and criminality. GYDPs aim to support young people in the areas of education and training, employment, recreational activities as well as focusing on issues such as substance misuse, civic pride, behaviour management, anti-social behaviour and making positive life choices.</p> <p>In 2019, 88 young people engaged with our Youth Justice Projects.</p> <p>Approval was granted by the Irish Youth Justice Service for the consolidation of Limerick Youth Service's GYDPs based in Ballynanty, Irishtown and King's Island with an outreach youth justice worker in the Henry Street Garda Division. In addition, a new Family Support Programme was approved which engaged 9 families with a particular focus on the East Limerick area.</p>
Youth and Family Support	<p>The aim of the Youth and Family Support Project is to improve the life chances of young people, enhancing their personal and social skills in partnership with their family and community.</p> <p>The project worked with an average of 63 young people and their families over 2019.</p> <p>The following types of interventions and supports were provided:</p> <ul style="list-style-type: none"> • Group work interventions and initiatives • Individualised support • Parenting top up and support • Youth participation • Inter-agency engagement <p>Involving young people in commissioning was a new initiative established in 2019, the aim of which was to develop a means of communicating the concept and relevance of the commissioning process to young people. A 3 minute long ted-talk style animation with different characters explaining commissioning and how it is relevant to young people was produced by an animator with a group of 8 young people.</p>
Youth Mental Health/Signposting for Youth	<p>Limerick Youth Service's Youth Mental Health Project (BEWELL) aims to address youth mental health needs through the provision of:</p> <ul style="list-style-type: none"> • One to one counselling • Group based initiatives • Youth engagement (YAP) • Education and awareness • Family support <p>Approximately 95 young people accessed one to one counselling in 2019. 26 young people accessed youth mental health worker support around: youth participation and social and group sessions. Over 250 young people engaged with youth mental education and awareness raising activities.</p> <p>In January 2019, Jim Daly, Minister of State at the Department of Health with</p>

Board members' report (continued)

For the financial year ended 31 December 2019

	special responsibility for mental health and older people visited Limerick Youth Service and presented the Investing in Children award and launched the BEWELL Counselling video.
Special Projects for Youth (to be known as UBU Your Place Your Space)	<p>The mission of the UBU Your Place Your Space scheme is to provide out-of-school supports to young people in their local communities to enable them to overcome adverse circumstances and achieve their full potential by improving their personal and social development outcomes.</p> <p>Limerick Youth Service has six projects under this scheme. This scheme is due for significant reform in 2020. The projects are as follows:-</p> <ul style="list-style-type: none"> • East Limerick Special Project for Youth with 130 young people • Rathkeale Special Project for Youth with 164 young people • City Disadvantaged – Kings Island with 47 young people • SPY Social and Educational Disadvantage (SEED) engaged 187 marginalised young people including LGBTi young people, migrants, travellers and young people not in education, training and employment. • Youth Resource – Open access and facilities • Outreach – Working primarily with rural young people
Targeted Youth Funding Scheme	Garryowen Youth Project, Garryowen Youth Together Project, began as a new youth work project in 2018. The project is a joint initiative between Limerick Youth Service and Garryowen Community Development Project and is located at 23 John's Street, Limerick. The project has a number of youth groups, a Saturday drop in club and a detached youth work element.
Detached Youth Work	The Detached Youth Work Programme is an outreach programme that engages with vulnerable and socially excluded young people and helps them connect with supports that will aid them in addressing their needs. Limerick Youth Service has three strands of Detached Youth Work, namely, Ballycummin/Raheen, City Centre and Garryowen.
Youth Work Programmes	Limerick Youth Service's youth work programmes aim to enhance the civic, educational, personal and social development of a young person. In 2019, programmes were delivered to over 500 young people, including Junior Leader Training, Moving On Up- Primary to Secondary Transition Programme, Youth Bank and Strengthening Families.

Youth Development

Youth Participation	<p>Comhairle na nÓg</p> <p>Limerick Comhairle na nÓg worked on the theme of Youth Homelessness in Limerick in 2019. 30 members of Comhairle na nÓg, aged 12 to 18 years, worked on three goals:-</p> <ul style="list-style-type: none"> • Education on homeless services • Deliver a meaningful activity for homeless young people • Raise awareness and funds <p>In partnership with a number of agencies, namely, Tusla, Limerick City and County Council, Health Service Executive, Novas and Simon Community, Comhairle na nÓg ran a 3 day summer camp for homeless young people (aged 6 to 12) in August 2019. The event was attended by 21 children. The group also ran a fundraiser in December, raising €300 for Novas.</p> <p>Other activities of Comhairle na nÓg include:</p> <ul style="list-style-type: none"> • 4 members involved in Healthy Limerick 'Not Around Us' initiative, and are nominated for a WHO award in 2020.
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Board members' report (continued)

For the financial year ended 31 December 2019

	<ul style="list-style-type: none"> 4 members participated in a national consultation to improve the current RSE curriculum within secondary schools. The group discussed themes such as LGBTi education, consent and RSE teachers – this will impact on policy. 17 schools and 3 youth groups engaged in the Comhairle na nÓg AGM in October 2019. 102 young people attended the event. <p>Limerick Youth Service re-tendered for the Comhairle na nÓg contract in October 2019 and was successful in securing a three year tender.</p> <p>Hub na nÓg (DCYA) In 2019, Limerick Youth Service staff undertook bespoke youth participation practitioner training with Hub na nÓg (DCYA) to pilot a new programme across a cluster of Regional Youth Services. The pilot programme will also explore youth participation as an integrated element of the new UBU Scheme.</p>
Youth spaces	<p>Limerick Youth Service's supports and services are delivered within dedicated, safe, accessible and youth friendly spaces across Limerick City and County including:-</p> <ul style="list-style-type: none"> Limerick Youth Service Headquarters, Lower Glentworth Street, Limerick Community Training Centre, Lower Glentworth Street, Limerick The Factory, Southside Youth Space, Galvone Business Park, Limerick Northside Youth Space, Ballynanty, Limerick Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick Kings Island Youth Space, Nicholas Street, Limerick. East Limerick Youth Project, Castleconnell, Co. Limerick <p>Working in partnership with local communities, Limerick Youth Service also facilitates youth clubs and programmes in community venues and facilities across Limerick City and County including provision in more isolated rural communities.</p> <p>Limerick Youth Service has continued to develop our buildings and facilities in 2019, including investment in energy efficiency upgrades in Glentworth Street as part of the Smart City Xchange project; development of additional activity and office space in Rathkeale Youth Space and renovation of our Nicholas Street base.</p>
Community Based/Outreach	<p>Youth Clubs. In 2019, an average of 1,200 young people spent their free time in one of 20 youth clubs each week. As part of Limerick Youth Service's affiliated youth clubs, young people can take part in a variety of activities and programmes that include inter-club visits, discos, Youth Factor variety show and youth games. Youth clubs are supported by over 250 volunteers across Limerick City and County.</p> <p>Youth Cafés. Limerick Youth Service currently supports 4 youth cafes in the city and county, namely, <i>RK Youth Café</i> in Rathkeale, <i>Steps Youth Café</i> at the Northside Youth Space, <i>Laff Caff</i> at the Factory and <i>Lava Javas</i> in the City Centre. Approximately 250 young people accessed these cafes on a weekly basis in 2019.</p>
Youth Information and	<p>Limerick Youth Service's youth information and communication service provides general and specialist information services to young people and</p>

Board members' report (continued)

For the financial year ended 31 December 2019

Communications	<p>those who work with them on issues such as career guidance, minority rights, accommodation, travel, access to education and literacy support.</p> <p>In 2019, there were 2,500 instances of youth information provision to young people with 220 instances of information provision to significant adults/guardians via email, social media, in person, online and outreach.</p> <p>There were approximately 17,000 visits to the Limerick Youth Service website. In addition, Limerick Youth Service manages 22 Facebook pages, 2 Twitter accounts, 1 LinkedIn account, 3 Instagram accounts, 1 Sound Cloud and 1 YouTube account with unlimited reach and interaction. Social Media is a very valuable method of staying in contact with young people and providing relevant and accessible information.</p> <p>Limerick Youth Service's Twitter accounts received an average of 384,600 views and our Facebook pages received approximately 450,000 views in 2019.</p>
International Youth Work	<p>Limerick Youth Service continues to engage in international youth work (Erasmus+ Programme) with young people, staff and volunteers taking part in a variety of exchanges and training programmes.</p> <p>In 2019, 13 young people took part in an international Youth Exchange to Finland</p>
Research Monitoring and Evaluation	<p>In 2019, Limerick Youth Service completed a baseline study and needs analysis of young people aged 10-18 in Limerick County delivering a set of recommendations to inform the planning of actions and the delivery of services and supports to young people in County Limerick.</p> <p>In addition, Limerick Youth Service continues to work on the methods and procedures for the collection of data across the entity in order to improve delivery of our service.</p>

Education, Training and Employability

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

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

Community Training Centre	<p>The CTC delivers a range of practical and academic programmes including catering and professional bakery, digital skills, office and administration, early childhood care and support and Leaving Cert Applied. Referrals to the CTC come from schools, Education Welfare Officers, Probation, Self, Department of Employment Affairs and Social Protection, Limerick and Clare Education and Training Board, Local Employment Service and Home School Community Liaison.</p> <p>Limerick Youth Service's CTC was reduced from a 110 place centre to 100 place centre in 2019. In 2019, Limerick Youth Service had 167 learners register with the CTC (87 females and 80 males).</p> <ul style="list-style-type: none"> 157 work experience placements were facilitated in 2019
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Board members' report (continued)

For the financial year ended 31 December 2019

	<p>displaying the CTC's commitment to work/skills-based learning. Placements are of great value to learners in consolidating their learning, aiding self-guidance, development of <i>21st Century Skills</i>, and preparation for employment or further education and training (FET).</p> <ul style="list-style-type: none"> • 30 major awards and 148 component certificates were achieved by our learners in 2019. Quality teaching and learning and relevant and up to date curriculum are key components to the successful outcomes achieved by our young people. • Progression results to employment and FET surpassed progression data stated in the recent YR/CTC ERSI report. Retention of 62% is very satisfactory for a '<i>second chance education</i>' setting in comparison to data released by SOLAS (SOLAS FET 2018: Facts and Figures) on all FET participant retention (almost 70%). • 94% of learners that complete their course or time at Limerick Youth Service's CTC progress to employment or FET (40% to Employment and 54% to FET).
Ability	<p>The Ability Programme aims to empower and facilitate young people (15-24yrs) with disabilities to develop personally, economically and socially to meet their needs and realise their full potential. Ability participants must live in Limerick City or surrounds and have a diagnosis of a disability. In 2019, 24 young people joined the Ability programme where they were mentored, coached and supported into education, training and/or employment.</p>
Youth Employability	<p>In 2019, Limerick Youth Service facilitated a Youth Employability Initiative engaging a total of 6 young people aged 16-18 years. The aim of this initiative was to strengthen the employability of young people through the development of personal and social competencies and skills including confidence and agency, communications skills, and planning and problem solving. Successful work experience placements were conducted in areas including health and fitness, animal care and the service industry.</p>
Work Experience/Job Placement	<p>Limerick Youth Service provides placement opportunities for 3rd level students every term, January and September. In 2019, Limerick Youth Service facilitated placements for 18 students from Limerick Institute of Technology, 3 students from the University of Limerick, 2 students from Mary Immaculate College and 1 student from both Cork Institute of Technology and University College Cork. Also, Limerick Youth Service supported 2 students from Karel de Grote Hogeschool in Belgium on their Applied Juvenile Criminology course, continuing a strong relationship with them.</p> <p>In addition, Limerick Youth Service facilitated 14 second level placements.</p>

Board members' report (continued)

For the financial year ended 31 December 2019

Technical Support

Support Staff	<p>Limerick Youth Service has a team of highly qualified and dedicated people with a broad range of skills that work together in the delivery of youth work and educational programmes for young people.</p> <p>Across our youth spaces and training centre, approximately 100 staff are employed as youth workers, instructors, teachers, maintenance staff and counsellors and in finance and administration.</p> <p>Limerick Youth Service has committed significant resources to the training and upskilling of staff and volunteers in safeguarding training, Garda vetting, group facilitation, personal development, health and safety, risk assessment, Applied Suicide Intervention Skills Training (ASIST) and behaviour management.</p>
Employment Programmes	<p>Limerick Youth Service is also an active supporter of the Community Employment (CE) Scheme and Job Initiative (JI) Scheme with members participating in further training and education programmes.</p> <p>Staff on these programmes provide support across all functions of Limerick Youth Service in the areas of administration, housekeeping, maintenance, caretaking and youth work.</p> <p>In 2019, 26 participants took part in Community Employment and 7 participants continued to take part in the Job Initiative Scheme. In 2019, CE and JI participants undertook training in relation to child protection, manual handling, ESOL (English for Speakers of Other Languages), Customer Service QQI 4 and workplace safety.</p>

Board members' report (continued)

For the financial year ended 31 December 2019

Financial review

Limerick Youth Service recorded a loss of €212,010 (2018: €160,010), after depreciation in the amount of €167,555 (2018: €162,933) in the year ended 31st December 2019.

The most significant events having a material impact in the reporting period were the securing of new funding for the Employability project and the Mid-West Traveller Youth Mental Health Initiative. A directive from Limerick and Clare Education and Training Board to reduce the number of learners in the CTC from 110 to 100 in 2019 and consequent reduction in staffing has required, and will continue to necessitate some reorganisation of programme delivery within the CTC in 2020. There were scheduled IT upgrades and repairs and maintenance costs for the City Centre Building, Glentworth Street and Rathkeale in addition to legal costs associated with three premises. Salaries and insurance costs also increased in 2019.

In the latter half of 2019, the Board of Limerick Youth Service made the decision to discontinue management of The Factory, Southside Youth Space. However, following a request from Limerick City and County Council, Limerick Youth Service agreed to continue management of the facility for an additional two years. This agreement was made as a result of financial commitments made by Limerick City and County Council to the project.

The principal risk and uncertainties facing Limerick Youth Service are the impact of the Covid 19 crisis on the income generation capacity of Limerick Youth Service and on the funding of youth work in Ireland as a consequence of an economic downturn.

In addition, the future of the Factory Southside Youth Space and the implications of a withdrawal from the service in the medium term has consequences for the delivery of Limerick Youth Services

In order to manage and mitigate these risks, Limerick Youth Service is working closely with programme funders to meet any revised programme conditions and requirements. In addition we are reviewing and adjusting budget figures as well as identifying alternative supports and resources that may be available.

There were no significant fundraising activities in 2019. However, there was fundraising income generated from fundraising activities in prior periods released from restricted deferred income and recognised as income during the year ended 31st December 2019.

At the 31st December 2019, the financial position of Limerick Youth Service was €5,391,497 (2018: €5,603,507).

At the end of 2019, reserves in the amount of €5,391,497 (2018: €5,603,507) were in place for the following purposes:

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

Of the total funds in the amount of €5,391,497 (2018: €5,603,507), €2,094,144 (2018: €2,142,514) was restricted and not available for the general purposes of Limerick Youth Service at the end of the reporting period.

Board members' report (continued)

For the financial year ended 31 December 2019

Of the net assets in the amount of €5,391,497 (2018: €5,603,507), €4,661,040 (2018: €4,761,366) can only be realised by disposing of tangible fixed assets or programme related investments.

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

- Department of Children and Youth Affairs (administered by Limerick and Clare Education and Training Board, City of Dublin Youth Service Board, Youth Work Ireland [via Pobal], Tusla)
- Department of Education and Skills (administered by Limerick and Clare Education and Training Board)
- Department of Employment Affairs and Social Protection (directly and Community Services Programme administered by Pobal)
- Department of Justice and Equality (via Youth Work Ireland)
- Department of Rural and Community Development (administered by Limerick City and County Council)
- Department of Health (administered by Health Service Executive)

Board members' report (continued)

For the financial year ended 31 December 2019

Structure, Governance and Risk Management

STRUCTURE

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

Recruitment and Appointment of Board Members

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

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

The Board meet a minimum of six times per year and met six times in 2019.

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

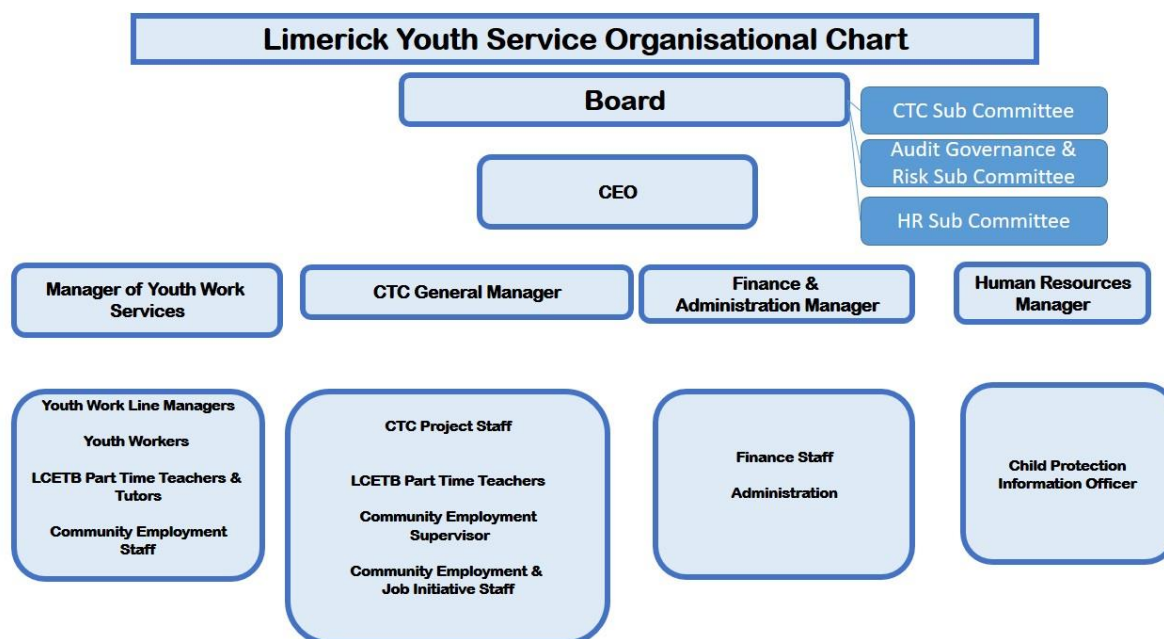
The current Board members of Limerick Youth Service are as follows:-

Mr	Patrick	Lynch	Chairperson since Dec 2015
Mr	Eddie	O'Neill	October 2014
Mr	Dan	O'Gorman	December 2014
Ms	Bernadette	Daly	March 2015
Ms	Sinead	Clohesy	March 2015
Ms	Audrey	Healy	June 2016
Fr	Seamus	Enright	October 2016
Ms	Karen	Long Eacrett	February 2018
Inspector	Paul	Reidy	February 2018
Ms	Karen	O Connor	February 2018
Dr	Patrick	Buckley	February 2018
Ms	Laura	Scanlan	February 2018
Ms	Aoife	Walsh	June 2018

Board members' report (continued)

For the financial year ended 31 December 2019

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



Management Team

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

CEO	Fiona O Grady
CTC General Manager	James Connery (Resigned 6 th September 2019)
CTC General Manager	Kathryn Clancy (Appointed 9 th October 2019)
Youth Work Manager	Maurice Walsh
Finance and Administration Manager	Bernadette Behan
Human Resources Manager	Sinead Noonan

Limerick Youth Service employs approximately 100 staff and 400 volunteers engaged in various aspects of its work with young people aged 10 – 24 years throughout Limerick City and County.

Sub Committees

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

Audit, Governance and Risk Sub Committee

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

In 2019, the Audit, Governance and Risk Sub Committee continued to work on a number of areas including reviewing and restating of the Governance Code and ongoing development of the risk policy.

Board members' report (continued)

For the financial year ended 31 December 2019

Membership

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

Community Training Centre Sub Committee

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

Membership

Ms.	Mary	English	Sub Committee Member
Mr.	Sean	O'Meara	Sub Committee Member
Mr.	James	Connery	CTC General Manager (Resigned 6 th September 2019)
Ms.	Kathryn	Clancy	CTC General Manager (Appointed 9 th October 2019)
Ms.	Fiona	O'Grady	CEO
Ms.	Bernadette	Daly	Board Member
Ms.	Irene	Glimore	Probation Services
Mr.	Maurice	Walsh	Youth Work Manager

Human Resources Sub Committee

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

Membership

Ms.	Audrey	Healy	Board Member
Fr.	Seamus	Enright	Board Member
Ms.	Sinead	Clohessy	Board Member
Ms.	Bernadette	Daly	Board Member

Board members' report (continued)

For the financial year ended 31 December 2019

GOVERNANCE

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

Limerick Youth Service has a comprehensive strategic plan, developed in consultation with young people, volunteers, staff and other key stakeholders. This plan provides the framework for the development of operational plans across the organisation and is reviewed on an ongoing basis. The current strategic plan covers the time period 2018-2021.

Limerick Youth Service is registered with the Charities Regulatory Authority and completes all reporting as required. In 2019, Limerick Youth Service completed the process of ensuring that the entity meets the highest possible standard of the newly produced Charities Governance Code introduced by the Charities Regulatory Authority in 2018.

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

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

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

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

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

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

RISK

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

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

Board members' report (continued)

For the financial year ended 31 December 2019

CHILDREN FIRST

Limerick Youth Service is committed to safeguarding young people by ensuring that the entity is compliant with the Children First Act 2015 and Children First National Guidance 2017. All our staff and volunteers undertake an application process, including Garda vetting and cannot start employment/volunteering before their vetting is complete. All staff and volunteers participate in a 4 hour Child Safeguarding Awareness programme (NYCI). On completion of this programme, each participant receives a certificate which is valid for 4 years. In 2019, the Child Protection team delivered child safeguarding training to 235 people. In 2019, 60 participants attended a briefing session and 175 people attended the full programme. In 2019, 462 people were Garda vetted.

FUTURE CHALLENGES

The Covid 19 outbreak has been declared a pandemic by the World Health Organization, causing a huge impact on people's lives, families and communities. We know the shutdown to slow the spread of the virus will reduce economic activity in Ireland and will result in financial concerns and job losses. We don't yet know the full extent of this pandemic on our economic, physical and mental well-being.

Despite these fears, Limerick Youth Service is continuing to provide a service throughout the Covid 19 crisis and has developed innovative means and methodologies of engaging with young people using online and digital platforms. We also continue to link with our funders and work together throughout this crisis to respond to changing needs and circumstances. The Covid 19 Pandemic will require an adjustment to budgets and staffing in 2020 and may require restructuring or realignment of some programmes or activities.

Other areas of challenge in 2020 will include the requirement by the Limerick and Clare Education and Training Board to continue to implement a reduction in the CTC learner numbers from 110 to 100 and to reduce CTC teaching hours by 9% and the operational budget by 9% also.

From July 2020, the Department of Children and Youth Affairs are rolling out the new UBU scheme and Limerick Youth Service will work to ensure projects can be delivered within the new programme guidelines.

The continued difficulty in recruiting and retaining volunteers, particularly in urban areas will challenge us in the delivery of volunteer led youth work.

PLANS FOR THE FUTURE

In 2020, while operating within the unprecedented context of Covid 19, Limerick Youth Service plans to continue with our core activities of providing youth work supports, services and programmes, delivering education, training and employability initiatives and supporting the development of safe and accessible youth spaces. Limerick Youth Service will continue to look for funding opportunities that will deliver on the 5 key themes of our work.

A key areas of work in 2020 will be the publication of the research on rural young people which will inform future planning and service delivery in rural areas.

The DCYA are reforming the Special Projects for Youth Funding and all existing projects will be required to be re-engineered to fit the requirements of the new Targeted Youth Funding Scheme by July 2020.

The Youth Services Grant, which traditionally funded the core costs of the organisation, is being reviewed and reformed. This will require some restructuring to how we work in 2020.

Board members' report (continued)

For the financial year ended 31 December 2019

The consequences of our continued management of the Factory Southside Youth Space and the implications for staff and service delivery will require significant attention in 2020. We will also continue our efforts to advocate for services for young people in 2020.

We will continue to expand links with private enterprise and look to develop appropriate partnerships and collaborations with corporate bodies.

Accounting Records

The board members have kept complete and accurate accounting records by employing persons with appropriate expertise and by providing adequate resources to the financial function. The accounting records are held at the charity's business address at 5 Lower Glentworth Street, Limerick.

Events since the end of the year

On the 11th of March 2020, the World Health Organisation officially declared COVID-19, the disease caused by novel coronavirus, a pandemic. Management is closely monitoring the evolution of this pandemic. Limerick Youth Service have responded to this unprecedented situation by liaising with all funders and securing agreements in relation to funding requirements during the Covid 19 pandemic, preparing a service response plan including working from home arrangements, crises service delivery, risk assessments, return to work protocols and staff training. Management have completed an analysis of income loss for 2020 with specific actions in place in relation to staff costs, realignment/redeployment of existing staff posts and reducing costs in areas such as rent and insurance. In addition we have and continue to source funding from Covid 19 Government Schemes such as the CSP Wage subsidy as well as securing support from corporate partners in area such as PPE acquisition and crisis support funding. What is more difficult to assess is the impact of Covid 19 on the Global and National economies and the consequences of this unprecedented event on funding for youth work in Ireland post 2020.

Branches outside the state

There are no branches of the charity outside the State.

Statement of relevant audit information

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

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

Auditors

The auditors, Grant Thornton, will continue in office.

This report was approved by the board on 9 July 2020 and signed on its behalf by:

Patrick Lynch (Chairman)

Karen O'Connor

Date: 9 July 2020

Board members' responsibilities statement

For the Financial year ended 30 June 2019

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

Irish charity law 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 charity for each financial year. Under the law the Board Members have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', Irish law, the Charities Act 2009 and "Accounting and Reporting by Charities" (SORP) (2019).

Under charity law, 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 charity as at the financial year end date and of the profit or loss of the charity for the financial year and otherwise comply with Charities Act 2009 and "Accounting and Reporting by Charities" (SORP) (2019).

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

- select suitable accounting policies and then apply them consistently;
- make judgments 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 charity will continue in operation.

The Board Members are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and surplus or deficit of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and Boards' report comply with the Charities Act 2009 and "Accounting and Reporting by Charities" (SORP) (2019) and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This statement was approved by the Board on 9 July 2020 and signed on its behalf by:

Patrick Lynch (Chairman)

Karen O'Connor

Date: 9 July 2020

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

Opinion

We have audited the financial statements of Limerick Youth Service for the financial year ended 31 December 2019, which comprise the Statement of financial activities, the Balance Sheet, the Statement of cash flows and the related notes to the financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and accounting standards issued by the Financial Reporting Council, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

In our opinion, Limerick Youth Service's financial statements:

- give a true and fair view in accordance with General Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the charity as at 31 December 2019 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the Charities Act 2009.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing ('ISAs' (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

As explained more fully in the Board members' responsibilities statement, management is responsible for the preparation of the financial statements which gives a true and fair view in accordance with General Accepted Accounting Practice in Ireland, including FRS102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,

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

as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

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

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

Damian Gleeson FCCA

For and on behalf of

Grant Thornton

Chartered Accountants & Statutory Audit Firm

Limerick

Date: 9 July 2020

Statement of financial activities (incorporating income and expenditure account)

For the financial year ended 31 December 2019

	Note	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Income from:					
Charitable activities	4	7,318	4,376,051	4,383,369	4,264,607
Donations	5	6,297	7,088	13,385	87,259
Investments	6	(692)	-	(692)	1,061
Other income	7	90,653	28,365	119,018	100,090
Total income		<u>103,576</u>	<u>4,411,504</u>	<u>4,515,080</u>	<u>4,453,017</u>
Expenditure on:					
Charitable activities	9	267,216	4,459,874	4,727,090	4,613,027
Total expenditure		<u>267,216</u>	<u>4,459,874</u>	<u>4,727,090</u>	<u>4,613,027</u>
Net expenditure		<u>(163,640)</u>	<u>(48,370)</u>	<u>(212,010)</u>	<u>(160,010)</u>
Net movement in funds		<u>(163,640)</u>	<u>(48,370)</u>	<u>(212,010)</u>	<u>(160,010)</u>
Reconciliation of funds:					
Total funds brought forward		3,460,993	2,142,514	5,603,507	5,763,517
Net movement in funds		(163,640)	(48,370)	(212,010)	(160,010)
Total funds carried forward		<u>3,297,353</u>	<u>2,094,144</u>	<u>5,391,497</u>	<u>5,603,507</u>

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

The notes on pages 25 to 86 form part of these financial statements.

Balance sheet

For the financial year ended 31 December 2019

	Note	2019 €	2018 €
Fixed assets			
Tangible assets	13	4,661,040	4,761,366
		<u>4,661,040</u>	<u>4,761,366</u>
Current assets			
Debtors	14	172,535	176,403
Investments	15	889,864	611,908
Cash at bank and in hand	20	256,593	609,280
		<u>1,318,992</u>	<u>1,397,591</u>
Creditors: amounts falling due within one year	16	(588,535)	(555,450)
		<u>730,457</u>	<u>842,141</u>
Net current assets			
Total assets less current liabilities		<u>5,391,497</u>	<u>5,603,507</u>
Total net assets		<u><u>5,391,497</u></u>	<u><u>5,603,507</u></u>
Charity funds			
Restricted funds	17	2,094,144	2,142,514
Unrestricted funds	17	3,297,353	3,460,993
Total funds		<u><u>5,391,497</u></u>	<u><u>5,603,507</u></u>

The financial statements were approved by the Board members on 9 July 2020 and signed on their behalf by

Patrick Lynch (Chairman)

Karen O'Connor

Date: 9 July 2020

The notes on pages 25 to 86 form part of these financial statements.

Statement of cash flows

For the financial year ended 31 December 2019

	2019 €	2018 €
Cash flows from operating activities		
Net cash used in operating activities	32,804	40,716
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	50	250
Purchase of tangible fixed assets	(67,229)	(88,340)
Deposit account investments	(277,961)	276,601
Net cash (used in)/provided by investing activities	(345,140)	188,511
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the financial year	(312,336)	229,227
Cash and cash equivalents at the beginning of the financial year	533,762	304,535
Cash and cash equivalents at the end of the financial year	<u>221,426</u>	<u>533,762</u>

The notes on pages 25 to 86 form part of these financial statements

Notes to the financial statements

For the financial year ended 31 December 2019

1. General information

Limerick Youth Service is a charity based at 5 Lower Glentworth Street, Limerick and is registered in the Republic of Ireland and it has charity registration number of 20016537. Its main activities involve engaging with young people in the Limerick region to support and develop their life skills.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements are prepared on a going concern basis, under the historical cost convention unless otherwise noted in the accounting policies below. They have been prepared in accordance with the accounting standards issued by the Financial Reporting Council, including FRS102 “The Financial Reporting Standard Applicable in the UK and Republic of Ireland” (“FRS102”), and the Statement of Recommended Practice – Accounting and Reporting by Charities, effective 1 January 2019 (“SORP”).

The charity meets the definition of a public benefit entity under FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

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

2.2 Going concern

Given the level of funds the charity holds, the board members consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the financial statements

For the financial year ended 31 December 2019

2.3 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. Gifts donated for resale are included as income when they are sold.

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.

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

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

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.

Investment income is included when receivable.

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

2.4 Expenditure

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

All expenditure is inclusive of irrecoverable VAT.

Notes to the financial statements

For the financial year ended 31 December 2019

2. Accounting policies (continued)

2.4 Expenditure (continued)

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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

2.5 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 institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following bases:

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

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

2.7 Investments

Investments are measured at cost less accumulated impairment.

Notes to the financial statements

For the financial year ended 31 December 2019

2. Accounting policies (continued)

2.8 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.

2.9 Cash at bank and in hand

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

2.10 Creditors

Trade and other creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.11 Liabilities and provisions

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

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

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

2.12 Financial instruments

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

2.13 Operating leases

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

2.14 Pensions

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

Notes to the financial statements

For the financial year ended 31 December 2019

2. Accounting policies (continued)

2.15 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Going Concern

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

Useful Lives of Tangible Fixed Assets

Long-lived assets comprising primarily of property represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Board Members regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €4,661,040 (2018: €4,761,366)

Notes to the financial statements

For the financial year ended 31 December 2019

4. Income from charitable activities

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Income from charitable activities - Youth Development	-	348,228	348,228
Income from charitable activities - Youth Support	-	2,184,956	2,184,956
Income from charitable activities - Training	-	1,266,799	1,266,799
Income from charitable activities - Technical Support	7,318	576,068	583,386
Total 2019	<u>7,318</u>	<u>4,376,051</u>	<u>4,383,369</u>

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Income from charitable activities - Youth Development	-	324,622	324,622
Income from charitable activities - Youth Support	-	1,975,664	1,975,664
Income from charitable activities - Training	-	1,367,626	1,367,626
Income from charitable activities - Technical Support	4,533	592,162	596,695
Total 2018	<u>4,533</u>	<u>4,260,074</u>	<u>4,264,607</u>

5. Income from donations

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Donations	<u>6,297</u>	<u>7,088</u>	<u>13,385</u>

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Donations	<u>72,276</u>	<u>14,983</u>	<u>87,259</u>

Notes to the financial statements

For the financial year ended 31 December 2019

6. Investment income

	Unrestricted funds 2019 €	Total funds 2019 €
Investment income	<u>(692)</u>	<u>(692)</u>

	Unrestricted funds 2018 €	Total funds 2018 €
Investment income	<u>1,061</u>	<u>1,061</u>

7. Other incoming resources

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Club insurance	1,155	4,785	5,940
Rent	88,908	23,580	112,488
Other	590	-	590
	<u>90,653</u>	<u>28,365</u>	<u>119,018</u>

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Club insurance	1,107	4,128	5,235
Rent	11,699	82,426	94,125
Other	730	-	730
	<u>13,536</u>	<u>86,554</u>	<u>100,090</u>

8. DPER grant funding note

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
-	Community Foundation of Ireland	Community Mapping Project	Once off in 2016	0	0	2,717	0	0	0	0	2,717
Pobal/Youth Work Ireland	Department of Children and Youth Affairs	Youth Services Grant	Jan to Dec 2019	121,299	0	70	70	121,360	121,299	0	9
Youth Work Ireland	Department of Children and Youth Affairs	LGBTI+ Capacity Building Initiative for Service Providers for Young People	2018 /2019	0	0	1,070	1,070	1,070	0	0	0
City Of Dublin Youth Service Board/Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Special Programmes for Youth (SPY) Outreach	Jan to Dec 2019	89,203	0	0	0	89,209	89,203	0	0
City Of Dublin Youth Service Board/Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	SPY Special Social and Educational Initiative (SSEI)	Jan to Dec 2019	171,960	0	179	179	163,510	171,960	0	8,629

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
City Of Dublin Youth Service Board/Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Youth Information Centre	Jan to Dec 2019	52,034	0	0	0	52,034	52,034	0	0
City Of Dublin Youth Service Board/Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	SPY Youth Resource	Jan to Dec 2019	290,191	0	29	28	290,219	290,191	0	0
Tusla	Department of Children and Youth Affairs	Child and Family Agency Section 56/59	Jan to Dec 2019	304,086	0	0	0	285,313	304,086	0	18,773
Tusla	Department of Children and Youth Affairs	Creative Community Alternatives Initiative	Jan to Dec 2019	54,805	0	9,736	9,736	42,825	54,805	0	21,716
Tusla	Department of Children and Youth Affairs	Youth Participation Seed Funding	2019 /2020	20,000	0	0	0	11,440	20,000	0	8,560

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	SPY Disadvantaged Youth	Jan to Dec 2019	71,347	0	0	0	71,347	71,347	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	SPY East Limerick Youth Project	Jan to Dec 2019	89,203	0	91	91	89,294	89,203	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	SPY West Limerick Youth Project	Jan to Dec 2019	82,743	0	0	0	82,743	82,743	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Young People's Facilities and Services Fund Round 1 Travellers Programme	Jan to Dec 2019	20,745	0	0	0	15,437	20,745	0	5,308
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Youth Club Grants	2019 /2020	7,733	0	0	0	3,347	7,733	0	4,386
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Capital Funding Scheme-East Limerick	Jan to Dec 2018	0	0	6,870	6,870	6,870	0	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Capital Funding Scheme-West Limerick	Jan to Dec 2018	0	0	6	6	6	0	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Capital Funding Scheme-Lava Javas	Jan to Dec 2018	0	0	1,262	1,262	1,262	0	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Local Youth Club Equipment Scheme-Rathkeale Youth Club	Jan to Dec 2019	828	0	0	0	828	828	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Capital Funding Scheme-Disadvantaged Youth	Jan to Dec 2019	3,967	0	0	0	3,955	3,967	0	12
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Capital Funding Scheme-West Limerick	Jan to Dec 2019	14,060	0	0	0	14,060	14,060	0	0
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Garryowen Youth Project	Jan to Dec 2019	133,799	0	10,555	10,555	137,220	133,799	0	7,134
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	Youth Employability Initiative	2019 /2020	47,914	0	0	0	38,061	47,914	0	9,853
Limerick and Clare Education and Training Board	Department of Children and Youth Affairs	LGBTI+ Service Grant Scheme	2019 /2020	2,000	0	0	0	1,000	2,000	0	1,000

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Limerick City and County Council	Department of Children and Youth Affairs	Comhairle na nÓg	Jan to Dec 2018	76	2,000	0	0	77	2,076	0	0
Limerick City and County Council	Department of Children and Youth Affairs	Comhairle na nÓg	Jan to Dec 2019	19,887	14,446	0	0	19,887	24,758	9,573	0
Department of Children and Youth Affairs	Department of Children and Youth Affairs	What Works Network Support Fund	2019 /2020	2,629	0	0	0	2,598	2,629	0	31
Limerick and Clare Education and Training Board	Department of Education and Skills	Local Creative Youth Partnership Programme	2019/ 2020	1,185	0	0	0	1,053	1,185	0	132
Limerick and Clare Education and Training Board	Department of Education and Skills	Community Training Centre	Jan to Dec 2019	1,116,457	10,089	0	0	1,116,457	1,126,546	0	0
-	Department of Employment Affairs and Social Protection	Community Employment Scheme	October 2017 to September 2018	726	16,699	0	0	726	17,425	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
-	Department of Employment Affairs and Social Protection	Community Employment Scheme	October 2018 to September 2019	156,699	33,590	43,651	43,651	200,349	179,807	10,482	0
-	Department of Employment Affairs and Social Protection	Community Employment Scheme	October 2019 to September 2020	116,664	0	0	0	78,527	84,364	32,300	38,137
-	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2018 to June 2019	53,856	18,469	24,696	24,696	78,552	72,325	0	0
-	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2019 to June 2020	95,199	0	0	0	73,551	87,957	7,243	21,648

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
-	Department of Employment Affairs and Social Protection	School Meals (Local Projects) Scheme	Sept 2019 to July 2020	4,171	2,179	127	127	3,044	6,201	149	1,255
Health Service Executive	Department of Health	Addiction Service - Signpost for Youth Project	Jan to Dec 2019	71,500	0	0	0	71,500	71,500	0	0
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2019	127,410	0	28,729	28,729	116,414	127,410	0	39,725
Health Service Executive	Department of Health	Traveller Health	Jan to Dec 2019	6,000	0	0	0	5,130	6,000	0	870
Health Service Executive	Department of Health	Mid West Traveller Youth Mental Health Initiative	2019 /2020	0	0	39,820	4,257	4,217	0	0	35,603
Health Service Executive	Department of Health	Mid West Traveller Youth Mental Health Initiative - Dormant Accounts	2019 /2020	42,666	0	16,000	16,000	58,666	42,666	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2018 /2019	0	0	1,900	1,900	1,900	0	0	0
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2018 /2019	0	0	1,900	1,900	1,900	0	0	0
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019 /2020	2,000	0	0	0	0	2,000	0	2,000
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019 /2020	2,000	0	0	0	688	2,000	0	1,311
Irish Youth Justice Service	Department of Justice and Equality	Ballynanty Garda Youth Diversion Project	Jan to Dec 2019	138,262	0	135	135	135,079	138,262	0	3,319
Irish Youth Justice Service	Department of Justice and Equality	Kings Island Garda Youth Diversion Project	Jan to Dec 2019	131,053	0	2,665	2,665	129,593	131,053	0	4,125

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Irish Youth Justice Service	Department of Justice and Equality	Garryowen/ Watergate/ Irishtown Garda Youth Diversion Project	Jan to Dec 2019	188,498	0	2,742	2,742	171,558	188,498	0	19,683
Irish Youth Justice Service	Department of Justice and Equality	Communities Integration Fund	2018 /2019	0	0	5,000	5,000	5,000	0	0	0
Irish Youth Justice Service	Department of Justice and Equality	Communities Integration Fund	2019 /2020	5,000	0	0	0	0	5,000	0	5,000
Local Community Development Committee/ Ballyhoura Development CLG	Department of Rural and Community Development	Leader Rural Development Programme 2014-2020 Rural Youth Research	2018 /2019 /2020	18,000	2,000	0	0	18,000	0	20,000	0
Local Community Development Committee/ Ballyhoura Development CLG	Department of Rural and Community Development	Leader Rural Development Programme 2014-2020-You th Leadership and Citizenship Project	2018 /2019 /2020	9,837	1,500	0	0	9,836	0	11,336	0

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - The Factory Southside Youth Space	Jan to Dec 2019	80,000	32,955	0	0	80,000	80,955	32,000	0
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan to Dec 2019	20,000	14,400	0	0	20,000	14,400	20,000	0
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Mobility Fund	Jan to Dec 2018	0	1,200	92	92	92	1,200	0	0
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Limerick on your Bike	Jan to Dec 2018	-994	2,000	994	994	0	1,006	0	0
Pobal/West Limerick Resources CLG	Department of Rural and Community Development	The Social Inclusion and Community Activation Programme	Jan to Dec 2019	1,150	0	0	0	1,150	1,150	0	0
Limerick City and County Council	Department of Rural and Community Development	Community Enhancement Programme	Jan to Dec 2019	10,000	4,031	0	0	10,000	14,031	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
Pobal	Department of Rural and Community Development	Community Services Programme	Jan to Dec 2019	133,401	0	5,068	5,068	106,098	133,401	0	32,371
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2019 /2020	114,318	0	101,235	101,235	152,075	114,318	0	63,478
-	Léargas	Erasmus+ Programme	May 2019 to Feb 2020	12,029	0	0	0	12,029	10,870	1,160	0
-	Limerick City and County Council	Youthbank	Once off in 2015	0	0	3,589	2,302	2,302	0	0	1,287
-	Limerick City and County Council	Limerick City & County Council Project Contribution	Once off in 2014	0	0	1,500	0	0	0	0	1,500
-	Limerick City and County Council	Going for Gold	Once off in 2017 & 2018	0	0	2,768	2,384	2,384	0	0	384
-	Marathon Trust	Ballycummin/ Raheen Youth Engagement Initiative	Once off in 2018	0	0	12,811	3,919	3,919	0	0	8,893

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
-	National Adult Literacy Agency	Literacy & Numeracy Project	Jan to Dec 2018	0	0	0	0	0	0	0	0
-	Youth Work Ireland	Work to Learn	Jan to Dec 2019	3,558	1,701	0	0	1,672	5,260	0	1,886
-	Youth Work Ireland	Secondment	Jan to Dec 2019	33,081	0	0	0	33,081	16,505	16,577	0
-	Youth Work Ireland	The National Detached Youth Work Programme	2018 /2019 /2020	15,400	0	3,600	3,600	14,302	15,400	0	4,698
-	Youth Work Ireland	The National Detached Youth Work Programme	2019 /2020	15,400	0	0	0	11,233	15,400	0	4,167
-	-	Redemptorists Hardship Fund	-	0	0	4,381	2,964	2,964	0	0	1,417
-	-	Community Training Centre - Own Income	Jan to Dec 2019	53,507	0	0	0	53,507	53,507	0	0
-	-	Child and Family Support- Own Income	Jan to Dec 2019	220	0	0	0	220	220	0	0
-	-	Disadvantaged Youth-Own Income	Jan to Dec 2019	748	0	0	0	748	748	0	0
-	-	East Limerick-Own Income	Jan to Dec 2019	1,058	0	2,220	2,220	3,278	1,058	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2019	Grant due 31/12/2018	Deferred Income at 31/12/2018	Released from Deferred 2018	Income Recognised in SOFA	Amount Received 2019	Grant due 31/12/2019	Deferred Income to 2020
-	-	West Limerick- Own Income	Jan to Dec 2019	4,371	0	0	0	4,371	4,371	0	0
-	-	Outreach- Own Income	Jan to Dec 2019	4,130	0	0	0	4,130	4,130	0	0
-	-	SSEI- Own Income	Jan to Dec 2019	1,931	0	0	0	1,831	1,931	0	100
-	-	Limerick Youth Service- Own Income	Jan to Dec 2019	7,318	0	0	0	7,318	7,318	0	0
-	-	Southside Youth Space- Own Income	Jan to Dec 2019	26,851	0	0	0	26,851	26,851	0	0
-	-	Youth Cafes- Own Income	Jan to Dec 2019	1,308	0	0	0	1,108	1,308	0	200
				4,426,477	157,259	338,208	286,447	4,383,369	4,422,917	160,820	381,316

Notes to the financial statements

For the financial year ended 31 December 2019

9. Analysis of expenditure on charitable activities**Summary by fund type**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Youth Development	-	354,073	354,073
Youth Support	-	1,982,627	1,982,627
Training	-	1,266,006	1,266,006
Technical Support	267,216	857,168	1,124,384
	<u>267,216</u>	<u>4,459,874</u>	<u>4,727,090</u>

	Unrestricted funds 2018 €	Restricted funds 2018 €	Total funds 2018 €
Youth Development	-	338,915	338,915
Youth Support	-	1,809,689	1,809,689
Training	-	1,372,750	1,372,750
Technical Support	20,643	1,071,030	1,091,673
	<u>20,643</u>	<u>4,592,384</u>	<u>4,613,027</u>

10. Analysis of expenditure by activities

	Activities undertaken directly 2019 €	Support costs 2019 €	Total funds 2019 €
Youth Development	338,739	15,334	354,073
Youth Support	1,945,409	37,218	1,982,627
Training	1,256,898	9,108	1,266,006
Technical Support	969,778	154,606	1,124,384
	<u>4,510,824</u>	<u>216,266</u>	<u>4,727,090</u>

Notes to the financial statements

For the financial year ended 31 December 2019

10. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2018 €	Support costs 2018 €	Total funds 2018 €
Youth Development	324,517	14,398	338,915
Youth Support	1,777,946	31,743	1,809,689
Training	1,363,620	9,130	1,372,750
Technical Support	941,448	150,225	1,091,673
	<u>4,407,531</u>	<u>205,496</u>	<u>4,613,027</u>

Analysis of direct costs

	Youth Development 2019 €	Youth Support 2019 €	Training 2019 €	Technical Support 2019 €	Total funds 2019 €
Wages & Salaries	213,295	1,497,698	895,153	824,943	3,431,089
Rent & Rates	4,300	55,857	73,266	2,057	135,480
Light & Heat	21,186	7,400	38,831	31,915	99,332
Insurance	7,245	44,171	8,166	22,531	82,113
Repairs & Maintenance	9,073	36,149	51,860	37,569	134,651
Security Costs	1,179	4,950	1,633	7,842	15,604
Programmes	52,637	193,446	116,803	(6,629)	356,257
Travel & Transport Costs	4,473	47,955	734	973	54,135
Special Inputs	-	-	16,040	961	17,001
Canteen Expenses	-	-	13,630	120	13,750
Sundry Expenses	1,541	6,052	3,376	7,244	18,213
Fundraising Training and Residential Expenses	2,217	19,199	10,584	19,494	51,494
Advertising, Stationery and Telephone	3,593	32,532	26,822	20,808	83,755
Programme Research Costs	18,000	-	-	-	18,000
(Profit)/Loss on Disposal of Fixed Assets	-	-	-	(50)	(50)
	<u>338,739</u>	<u>1,945,409</u>	<u>1,256,898</u>	<u>969,778</u>	<u>4,510,824</u>

Notes to the financial statements

For the financial year ended 31 December 2019

10. Analysis of expenditure by activities (continued)**Analysis of direct costs (continued)**

	Youth Development 2018 €	Youth Support 2018 €	Training 2018 €	Technical Support 2018 €	Total funds 2018 €
Wages & Salaries	225,188	1,356,963	886,802	837,257	3,306,210
Rent & Rates	3,100	49,250	69,225	2,948	124,523
Light & Heat	22,649	9,794	49,353	32,302	114,098
Insurance	6,675	37,575	5,730	15,909	65,889
Repairs & Maintenance	8,296	59,853	47,942	15,023	131,114
Security Costs	1,429	6,638	5,378	8,387	21,832
Programmes	39,457	156,748	127,169	(4,976)	318,398
Travel & Transport Costs	3,063	51,209	1,610	2,335	58,217
Special Inputs	-	-	11,128	630	11,758
Canteen Expenses	-	-	15,765	22	15,787
Sundry Expenses	1,370	1,251	3,547	3,158	9,326
Fundraising Training and Residential Expenses	3,119	24,740	7,136	1,200	36,195
Advertising, Stationery and Telephone	5,671	23,925	30,446	27,503	87,545
Programme Research Costs	4,500	-	-	-	4,500
(Profit)/Loss on Disposal of Fixed Assets	-	-	-	(250)	(250)
Grant Funded Computer Equipment	-	-	102,389	-	102,389
	<u>324,517</u>	<u>1,777,946</u>	<u>1,363,620</u>	<u>941,448</u>	<u>4,407,531</u>

Notes to the financial statements

For the financial year ended 31 December 2019

10. Analysis of expenditure by activities (continued)**Analysis of support costs**

	Youth Development 2019 €	Youth Support 2019 €	Training 2019 €	Technical Support 2019 €	Total funds 2019 €
Legal & Professional Fees	-	3,087	-	11,002	14,089
Audit Fees	3,334	12,300	5,230	10,500	31,364
Depreciation	11,954	21,656	3,757	130,188	167,555
Bank interest & charges	46	175	121	2,916	3,258
	<u>15,334</u>	<u>37,218</u>	<u>9,108</u>	<u>154,606</u>	<u>216,266</u>

	Youth Development 2018 €	Youth Support 2018 €	Training 2018 €	Technical Support 2018 €	Total funds 2018 €
Legal & Professional Fees	-	-	-	8,804	8,804
Audit Fees	2,965	11,822	5,082	10,573	30,442
Depreciation	11,367	19,771	3,955	127,840	162,933
Bank interest & charges	66	150	93	3,008	3,317
	<u>14,398</u>	<u>31,743</u>	<u>9,130</u>	<u>150,225</u>	<u>205,496</u>

Notes to the financial statements

For the financial year ended 31 December 2019

11. Staff costs

	2019 €	2018 €
Wages and salaries	3,012,264	2,906,212
Employers PRSI	289,860	274,497
Pension	<u>128,965</u>	<u>125,501</u>
	<u>3,431,089</u>	<u>3,306,210</u>

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

	2019 No.	2018 No.
Youth Development	10	11
Youth Support	37	34
Training	18	18
Technical Support	33	33
	<u>98</u>	<u>96</u>

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

	2019 No.	2018 No.
In the band €60,001 - €70,000	1	1
In the band €70,001 - €80,000	1	-
In the band €80,001 - €90,000	-	-

The total key management personnel salaries for five positions were €312,486 (2018: €287,138.)

Notes to the financial statements

For the financial year ended 31 December 2019

12. Board members' remuneration and expenses

During the financial year, no Board members received any remuneration or other benefits (2018 - €NIL).

During the financial year ended 31 December 2019, no Board member expenses have been incurred (2018 - €40).

13. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2019	5,186,095	1,178,356	256,644	6,621,095
Additions	-	24,116	43,113	67,229
Disposals	-	(150)	-	(150)
At 31 December 2019	5,186,095	1,202,322	299,757	6,688,174
Depreciation				
At 1 January 2019	611,126	1,039,728	208,875	1,859,729
Charge for the financial year	103,702	38,282	25,571	167,555
On disposals	-	(150)	-	(150)
At 31 December 2019	714,828	1,077,860	234,446	2,027,134
Net book value				
At 31 December 2019	<u>4,471,267</u>	<u>124,462</u>	<u>65,311</u>	<u>4,661,040</u>
At 31 December 2018	<u>4,574,969</u>	<u>138,628</u>	<u>47,769</u>	<u>4,761,366</u>

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

Notes to the financial statements

For the financial year ended 31 December 2019

14. Debtors

	2019 €	2018 €
Due within one year		
Prepayments and accrued income	172,535	176,403
	<u>172,535</u>	<u>176,403</u>

15. Current asset investments

	2019 €	2018 €
Bank deposits	<u>889,864</u>	<u>611,908</u>

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

16. Creditors: Amounts falling due within one year

	2019 €	2018 €
Bank overdrafts	35,167	75,523
Trade creditors	27,874	10,950
Other taxation and social security	73,209	70,583
Accruals	35,620	36,118
Deferred income	416,665	362,276
	<u>588,535</u>	<u>555,450</u>

Deferred income comprises of unrestricted funds which are subject to future usage. Restricted funds are further detailed in the DPER grant funding note.

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

Notes to the financial statements

For the financial year ended 31 December 2019

17. Summary of funds**Summary of funds - current financial year**

	Balance at 1 January 2019 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2019 €
General funds	3,460,993	103,576	(267,216)	-	3,297,353
Restricted funds	2,142,514	4,411,504	(4,459,874)	-	2,094,144
	<u>5,603,507</u>	<u>4,515,080</u>	<u>(4,727,090)</u>	<u>-</u>	<u>5,391,497</u>

Summary of funds - prior financial year

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

18. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2019 €	Restricted funds 2019 €	Total funds 2019 €
Tangible fixed assets	2,533,706	2,127,334	4,661,040
Current assets	832,681	486,311	1,318,992
Creditors due within one year	(69,034)	(519,501)	(588,535)
Total	<u>3,297,353</u>	<u>2,094,144</u>	<u>5,391,497</u>

Notes to the financial statements

For the financial year ended 31 December 2019

18. Analysis of net assets between funds (continued)**Analysis of net assets between funds - prior year**

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

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

	2019 €	2018 €
Net income for the year (as per Statement of Financial Activities)	(212,010)	(160,010)
Adjustments for:		
Depreciation charges	167,555	162,934
(Profit)/Loss on the sale of fixed assets	(50)	(250)
(Increase)/Decrease in debtors	3,868	(77,955)
Increase/(Decrease) in creditors	73,441	115,997
Net cash provided by operating activities	<u>32,804</u>	<u>40,716</u>

20. Analysis of cash and cash equivalents

	2019 €	2018 €
Cash in hand	256,593	609,280
Overdraft facility repayable on demand	(35,167)	(75,523)
Total cash and cash equivalents	<u>221,426</u>	<u>533,757</u>

Notes to the financial statements

For the financial year ended 31 December 2019

21. Analysis of Net Debt

	At 1 January 2019	Cash flows	Other non-cash changes	At 31 December 2019
	€	€	€	€
Cash at bank and in hand	609,280	(520,242)	167,555	256,593
Bank overdrafts repayable on demand	(75,523)	40,356	-	(35,167)
Liquid investments	611,908	-	277,961	889,864
	<u>1,145,665</u>	<u>(479,886)</u>	<u>445,516</u>	<u>1,111,290</u>

22. 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 €128,965 (2018: €125,501) in respect of employees.

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

23. Operating lease commitments

At 31 December 2019 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2019 €	2018 €
Not later than 1 year	21,328	21,328
Later than 1 year and not later than 5 years	-	21,328
	<u>21,328</u>	<u>42,656</u>

The operating lease charges expensed to the profit and loss in the year were €21,328 (2018: €21,328).

24. Related party transactions

During the year ended 31st December 2019, O' Gorman Solicitors charged Limerick Youth Service €5,676 (2018: €Nil) for legal services. O' Gorman Solicitors is controlled by a Board member.

Notes to the financial statements

For the financial year ended 31 December 2019

25. Post balance sheet events

On the 11th of March 2020, the World Health Organisation officially declared COVID-19, the disease caused by novel coronavirus, a pandemic. Management is closely monitoring the evolution of this pandemic. Limerick Youth Service have responded to this unprecedented situation by liaising with all funders and securing agreements in relation to funding requirements during the Covid 19 pandemic, preparing a service response plan including working from home arrangements, crises service delivery, risk assessments, return to work protocols and staff training. Management have completed an analysis of income loss for 2020 with specific actions in place in relation to staff costs, realignment/redeployment of existing staff posts and reducing costs in areas such as rent and insurance. In addition we have and continue to source funding from Covid 19 Government Schemes such as the CSP Wage subsidy as well as securing support from corporate partners in area such as PPE acquisition and crisis support funding. What is more difficult to assess is the impact of Covid 19 on the Global and National economies and the consequences of this unprecedented event on funding for youth work in Ireland post 2020.

26. Controlling party

The organisation is under the control of its board members.

27. Taxation

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

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

28. Comparative information

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

29. Approval of financial statements

The board members approved these financial statements for issue on 9 July 2020.

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – POBAL/YOUTH WORK IRELAND

YOUTH SERVICES GRANT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	70	0
2019 Allocation	121,299	124,704
Other Income	0	0
Total Income	121,369	124,704
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	109,843	110,250
Rent	0	0
Light and Heat	0	0
Insurance	1,500	1,500
Repairs, Maintenance and Equipment	1,500	1,300
Security	0	0
Programmes	1,500	4,291
Staff Travel	379	112
Sundry (Subscriptions)	4,583	4,000
Administration Fees	0	0
Training	652	1,500
Advertising, Stationery, Telephone and R&D*	665	943
Health and Safety	0	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>121,360</u>	<u>124,634</u>
Surplus/ (Deficit)	9	70
(Surplus deferred to 2020)		

*Research and Development

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE**DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – CITY OF DUBLIN YOUTH SERVICE
BOARD/LIMERICK AND CLARE EDUCATION AND TRAINING BOARD****SPECIAL PROGRAMMES FOR YOUTH (SPY) - OUTREACH**

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

YEAR ENDED 31st DECEMBER 2019

	2019	2018
	€	€
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	89,203	89,203
Other Income	4,130	9,456
Contributions	0	4,500
Club Insurance Fees	4,785	4,128
Total Income	98,118	107,287
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	68,559	71,459
Rent	1,800	1,800
Light and Heat	0	0
Insurance (including Club Insurance)	7,873	7,848
Repairs, Maintenance and Equipment	750	1,803
Security	0	0
Programmes	6,920	9,272
Transport	0	0
Staff Travel	2,953	3,463
Sundry	0	0
Administration Fees	9,101	8,963
Training	458	548
Advertising, Stationery, Telephone and R&D	1,822	2,134
Health and Safety	750	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>101,724</u>	<u>108,028</u>
Surplus/ (Deficit)	(3,606)	(741)
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – CITY OF DUBLIN YOUTH SERVICE
BOARD/LIMERICK AND CLARE EDUCATION AND TRAINING BOARD

SPY- SPECIAL SOCIAL AND EDUCATIONAL INITIATIVE

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	179	0
2019 Allocation	171,960	171,960
Other Income	1,931	3,561
Other Grant	5,000	0
Contributions	0	3,374
Total Income	179,070	178,895
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	118,743	138,857
Rent	0	0
Light and Heat	0	0
Insurance	3,097	2,074
Repairs, Maintenance and Equipment	1,684	1,000
Security	0	0
Programmes	19,575	9,746
Transport	3,037	3,572
Staff Travel	2,488	736
Sundry	0	0
Administration Fees	16,835	17,196
Training	325	2,250
Advertising, Stationery, Telephone and R&D	3,070	2,547
Health and Safety	750	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>170,342</u>	<u>178,716</u>
Surplus/ (Deficit)	8,728	179
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – CITY OF DUBLIN YOUTH SERVICE
BOARD/LIMERICK AND CLARE EDUCATION AND TRAINING BOARD

YOUTH INFORMATION CENTRE

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, rights and entitlements, leisure, sport, travel and opportunities.

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	52,034	52,034
Other Income	0	0
Total Income	52,034	52,034
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	38,076	37,135
Rent	2,000	2,000
Light and Heat	0	0
Insurance	1,000	1,500
Repairs, Maintenance and Equipment	500	750
Security	0	0
Programmes	1,947	1,988
Transport	0	0
Staff Travel	177	265
Sundry (Subscriptions)	313	310
Administration Fees	5,202	5,203
Training	20	500
Advertising, Stationery, Telephone and R&D	1,570	1,644
Health and Safety	500	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>52,043</u>	<u>52,033</u>
Surplus/ (Deficit)	(9)	1
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – CITY OF DUBLIN YOUTH SERVICE
BOARD/LIMERICK AND CLARE EDUCATION AND TRAINING BOARD

SPY - YOUTH RESOURCE

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	28	0
2019 Allocation	290,191	290,191
Contributions	0	1,043
Other Income	0	12,487
Total Income	290,219	303,721
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	217,848	217,463
Rent	0	0
Light and Heat	3,682	4,438
Insurance	7,000	7,196
Repairs, Maintenance and Equipment	11,603	10,498
Security	135	4,418
Programmes	10,667	15,493
Transport	2,568	1,543
Staff Travel	1,110	1,879
Sundry (Recruitment)	180	0
Administration Fees	29,200	29,019
Training	1,258	3,375
Advertising, Stationery, Telephone and R&D	4,642	6,371
Health and Safety	750	0
Audit	2,000	2,000
Bank Charges	0	0
Total Expenditure	<u>292,643</u>	<u>303,693</u>
Surplus/ (Deficit)	(2,424)	28
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS - TUSLA

CHILD AND FAMILY AGENCY SECTION 56/59

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

YEAR ENDED 31st DECEMBER 2019

	2019	2018
	€	€
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	304,086	304,086
Other Income	220	684
Total Income	304,306	304,770
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	210,454	235,809
Rent	8,600	9,600
Light and Heat	0	0
Insurance	5,000	5,000
Repairs, Maintenance and Equipment	6,448	2,573
Security	0	0
Programmes	10,783	7,623
Transport	4,420	847
Staff Travel	847	2,209
Sundry (Recruitment)	360	0
Administration Fees	30,409	30,409
Training	1,411	3,375
Advertising, Stationery, Telephone and R&D	4,550	5,325
Health and Safety	750	0
Audit	1,500	2,000
Bank Charges	0	0
Total Expenditure	<u>285,532</u>	<u>304,770</u>
Surplus/ (Deficit)	18,774	-
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – TUSLA

COMMUNITIES CREATIVE ALTERNATIVE INITIATIVE

PURPOSE OF GRANT: To provide alternative responses to children and young people who are either on the edge of alternative care, or currently in alternative care due to complex factors that may include abuse, neglect, parental separation, attachment issues, alcohol and /or drug misuse, mental health and economic disadvantage.

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	9,736	0
2019 Allocation	54,805	56,405
Other Income	250	0
Total Income	64,791	56,405
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	32,946	24,798
Rent	0	200
Light and Heat	0	0
Insurance	1,000	1,000
Repairs, Maintenance and Equipment	0	719
Security	0	0
Programmes	2,410	7,293
Transport	563	5,847
Staff Travel	82	47
Sundry	0	0
Administration Fees	5,480	5,640
Training	0	1,125
Advertising, Stationery, Telephone and R&D	594	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>43,075</u>	<u>46,669</u>
Surplus/ (Deficit)	21,716	9,736
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS – TUSLA

YOUTH PARTICIPATION SEED FUNDING

PURPOSE OF GRANT: To develop a child and youth participation initiative locally for dissemination nationally which takes into account the views and vision of the children and young people who use Tusla services.

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	20,000	0
Total Income	20,000	0
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	2,142	0
Rent	0	0
Light and Heat	0	0
Insurance	0	0
Repairs, Maintenance and Equipment	0	0
Security	0	0
Programmes	8,675	0
Transport	123	0
Staff Travel	0	0
Sundry	0	0
Administration Fees	500	0
Training	0	0
Advertising, Stationery, Telephone and R&D	0	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>11,440</u>	0
Surplus/ (Deficit)	8,560	0
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

SPY - DISADVANTAGED YOUTH

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	70,571	70,571
Overpayment	776	0
Other Income	748	1,357
Other Grant	1,230	940
DCYA Capital Funding Scheme	3,967	20,000
Total Income	77,292	92,868
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	43,894	46,842
Rent	5,200	3,600
Light and Heat	0	0
Insurance	1,000	1,541
Repairs, Maintenance and Equipment	5,729	21,601
Security	0	170
Programmes	8,033	7,106
Transport	2,043	1,181
Staff Travel	107	82
Sundry (Recruitment)	60	60
Administration Fees	7,135	7,057
Training	263	1,125
Advertising, Stationery, Telephone and R&D	1,482	1,876
Health and Safety	750	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>76,434</u>	<u>92,979</u>
Surplus/ (Deficit)	858	(111)

(Core grant deficit in the amount of €384 absorbed by Limerick Youth Service; DCYA Capital Funding Scheme surplus in the amount of €12 deferred to 2020; other grant surplus in the amount of €1,230 deferred to 2020)

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

SPY – EAST LIMERICK YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	6,960	0
2019 Allocation	89,203	89,203
Other Income	3,278	0
Other Grant	1,900	1,500
DCYA Capital Funding Scheme	0	19,870
Total Income	101,341	110,573
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	59,883	56,134
Rent	5,680	3,490
Light and Heat	0	0
Insurance	2,000	1,500
Repairs, Maintenance and Equipment	7,620	14,000
Security	0	0
Programmes	8,099	8,945
Transport	3,584	3,927
Staff Travel	3,844	2,876
Sundry	0	0
Administration Fees	8,920	8,920
Training	325	1,000
Advertising, Stationery, Telephone and R&D	1,733	2,080
Health and Safety	750	0
Audit	738	741
Bank Charges	0	0
Total Expenditure	<u>103,176</u>	<u>103,613</u>
Surplus/ (Deficit)	(1,835)	6,960
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

SPY – WEST LIMERICK YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018		
2019 Allocation	82,743	84,243
Other Income	4,371	1,550
Other Grant	6,726	5,210
DCYA Capital Funding Scheme	14,066	18,471
Contributions	1,000	3,250
Room Rental Income	0	240
Total Income	108,906	112,964
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	62,523	60,895
Rent	3,000	3,000
Light and Heat	3,283	4,152
Insurance	1,800	1,500
Repairs, Maintenance and Equipment	10,307	20,494
Security	4,700	135
Programmes	7,697	6,207
Transport	1,185	1,608
Staff Travel	833	1,426
Sundry (Legal fees)	2,091	0
Administration Fees	8,274	8,274
Training	90	750
Advertising, Stationery, Telephone and R&D	4,813	4,337
Health and Safety	750	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>112,084</u>	<u>113,516</u>
Surplus/ (Deficit)	<u>(3,178)</u>	<u>(552)</u>
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

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

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 allocation	20,745	20,746
Total Income	20,745	20,746
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	9,563	11,784
Rent	0	1,000
Light and Heat	0	0
Insurance	750	1,000
Repairs, Maintenance and Equipment	250	0
Security	0	0
Programmes	1,340	3,185
Transport	820	1,176
Staff Travel	0	0
Sundry	0	0
Administration Fees	2,075	2,075
Training	0	400
Advertising, Stationery, Telephone and R&D	390	144
Health and Safety	250	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>15,438</u>	<u>20,764</u>
Surplus/ (Deficit)	5,307	(18)
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

GARRYOWEN YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	10,555	0
2019 Allocation	133,799	62,359
Other Income	0	0
Total Income	144,354	62,359
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	96,536	29,018
Rent	6,672	2,780
Light and Heat	0	0
Insurance	2,000	400
Repairs, Maintenance and Equipment	5,567	7,859
Security	0	2,442
Programmes	8,089	3,239
Transport	1,302	210
Staff Travel	0	200
Sundry	0	300
Administration Fees	12,446	3,143
Training	601	897
Advertising, Stationery, Telephone and R&D	2,519	894
Health and Safety	750	0
Audit	738	422
Bank Charges	0	0
Total Expenditure	<u>137,220</u>	<u>51,804</u>
Surplus/ (Deficit)	7,134	10,555
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

YOUTH EMPLOYABILITY INITIATIVE

PURPOSE OF GRANT: To support targeted young people to attain a level of confidence and agency to engage in currently available education or training programmes or services as already exist in the Limerick and Clare region, or on to employment where appropriate.

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	47,914	0
Other Grant	0	0
Total Income	47,914	0
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	25,840	0
Rent	1,200	0
Light and Heat	0	0
Insurance	581	0
Repairs, Maintenance and Equipment	1,277	0
Security	0	0
Programmes	5,731	0
Transport	0	0
Staff Travel	0	0
Sundry (Recruitment)	90	0
Administration Fees	2,904	0
Training	0	0
Advertising, Stationery, Telephone and R&D	438	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>38,061</u>	<u>0</u>
Surplus/ (Deficit)	9,853	0
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

COMHAIRLE NA NÓG

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	19,963	23,316
Other Income	0	0
Total Income	19,963	23,316
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	11,289	11,648
Rent	0	0
Light and Heat	0	0
Insurance	300	500
Repairs, Maintenance and Equipment	934	0
Security	0	0
Programmes	5,985	8,641
Transport	323	940
Staff Travel	0	26
Sundry	0	0
Administration Fees	600	600
Training	44	0
Advertising, Stationery, Telephone and R&D	415	428
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>19,890</u>	<u>22,783</u>
Surplus/ (Deficit)	73	533

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

COMMUNITY TRAINING CENTRE

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	1,066,465	1,204,586
Advocate Grant	49,992	47,641
Project Own Income	53,507	66,063
Total Income	1,169,964	1,318,290
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	828,196	844,257
Rent	68,640	68,640
Light and Heat	38,831	49,352
Insurance	7,000	5,000
Repairs, Maintenance and Equipment	53,400	148,307
Security	1,633	5,378
Programmes	97,889	123,701
Staff Travel	675	1,567
Special Inputs	16,040	11,128
Canteen Expenses	13,629	15,765
Sundry (Subscriptions)	2,460	2,460
Sundry (Consultancy)	420	650
Sundry (Recruitment)	1,168	0
Administration Fees	0	0
Training	9,810	6,489
Advertising, Stationery, Telephone and R&D	25,134	30,586
Health and Safety	0	0
Audit	4,920	4,920
Bank Charges	119	90
Total Expenditure	1,169,964	1,318,290
Surplus/ (Deficit)	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

ADDICTION SERVICE – SIGNPOST FOR YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	71,500	71,500
Other Income	0	0
Total Income	71,500	71,500
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	55,927	55,599
Rent	4,800	4,800
Light and Heat	0	0
Insurance	925	1,500
Repairs, Maintenance and Equipment	525	1,000
Security	0	0
Programmes	0	0
Transport	0	0
Staff Travel	0	0
Sundry	0	0
Administration Fees	7,150	7,150
Training	1,434	1,897
Advertising, Stationery, Telephone and R&D	477	1,415
Health and Safety	0	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>71,976</u>	<u>74,099</u>
Surplus/ (Deficit)	(476)	(2,599)
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

MENTAL HEALTH PROJECT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	28,729	27,483
2019 Allocation	127,410	127,414
Contributions	0	1,400
Other Grant	0	4,548
Other Income	0	1,940
Total Income	156,139	162,785
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	82,438	95,370
Rent	3,000	4,000
Light and Heat	0	0
Insurance	1,500	1,500
Repairs, Maintenance and Equipment	917	1,000
Security	0	0
Programmes	4,318	11,367
Transport	398	113
Staff Travel	745	1,406
Sundry (Subscriptions)	0	289
Sundry (Recruitment)	330	180
Sundry (Legal Fees)	996	0
Administration Fees	12,741	12,741
Training	4,607	2,439
Advertising, Stationery, Telephone and R&D	2,936	2,913
Health and Safety	750	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>116,414</u>	<u>134,056</u>
Surplus/ (Deficit)	39,725	28,729
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

MID WEST TRAVELLER YOUTH MENTAL HEALTH INITIATIVE

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	55,820	0
2019 Allocation	42,666	56,000
Other Income	0	0
Total Income	98,486	56,000
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	33,606	0
Rent	0	0
Light and Heat	0	0
Insurance	0	0
Repairs, Maintenance and Equipment	3,123	0
Security	0	0
Programmes	9,818	0
Transport	1,076	0
Staff Travel	2,333	0
Sundry (Recruitment)	240	180
Administration Fees	12,000	0
Training	0	0
Advertising, Stationery, Telephone and R&D	687	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>62,883</u>	<u>180</u>
Surplus/ (Deficit)	35,603	55,820
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

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 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	135	109
2019 Allocation	138,262	137,324
Other Grant	3,558	
Other Income	0	0
Total Income	141,955	137,433
EXPENDITURE		
Gross Salary, Employer's PRSI & Pension	99,150	103,760
Rent	3,000	4,000
Light and Heat	0	0
Insurance	2,000	1,500
Repairs, Maintenance and Equipment	3,236	750
Security	0	0
Programmes	7,554	6,324
Transport	2,252	3,689
Staff Travel	0	265
Sundry (Recruitment)	240	180
Sundry (Subscriptions)	1,830	0
Administration Fees	13,544	13,462
Training	463	1,000
Advertising, Stationery, Telephone and R&D	1,919	1,580
Health and Safety	775	0
Audit	738	738
Bank Charges	50	50
Total Expenditure	<u>136,751</u>	<u>137,299</u>
Surplus/ (Deficit)	5,204	135
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

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 31st DECEMBER 2019

	2019	2018
	€	€
INCOME		
Grant		
B/fwd. from 2018	2,665	1,420
2019 Allocation	131,053	125,025
Other Income	0	75
Total Income	133,718	126,520
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	86,680	81,941
Rent	4,650	6,800
Light and Heat	987	1,870
Insurance	1,500	1,500
Repairs, Maintenance and Equipment	6,040	3,100
Security	135	135
Programmes	7,321	10,349
Transport	955	885
Staff Travel	40	117
Sundry (Subscriptions)	1,830	230
Administration Fees	12,686	12,528
Training	2,372	1,500
Advertising, Stationery, Telephone and R&D	2,834	2,112
Health and Safety	775	0
Audit	738	738
Bank Charges	50	50
Total Expenditure	<u>129,593</u>	<u>123,855</u>
Surplus/ (Deficit)	4,125	2,665
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

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 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	2,742	2,944
2019 Allocation	188,498	158,104
Own Income	0	0
Contributions	500	500
Total Income	191,740	161,548
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	115,830	112,869
Rent	3,120	2,600
Light and Heat	0	0
Insurance	3,250	1,500
Repairs, Maintenance and Equipment	3,657	4,073
Security	0	0
Programmes	14,413	14,177
Transport	5,258	5,796
Staff Travel	1,119	1,734
Sundry (Recruitment)	420	60
Sundry (Subscriptions)	1,830	230
Administration Fees	17,764	11,310
Training	542	1,500
Advertising, Stationery, Telephone and R&D	2,766	2,169
Health and Safety	775	0
Audit	738	738
Bank Charges	75	50
Total Expenditure	<u>171,557</u>	<u>158,806</u>
Surplus/ (Deficit)	20,183	2,742

(Core grant surplus in the amount of €19,683 deferred to 2020; Contributions surplus in the amount of €500 deferred to 2020)

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

LEADER RURAL DEVELOPMENT PROGRAMME 2014-2020 - YOUTH LEADERSHIP AND CITIZENSHIP PROJECT

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	9,836	1,500
Other Income	0	0
Total Income	9,836	1,500
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	0	0
Rent	0	0
Light and Heat	0	0
Insurance	0	0
Repairs, Maintenance and Equipment	0	0
Security	0	0
Programmes	9,836	1,500
Transport	0	0
Staff Travel	0	0
Sundry	0	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone and R&D	0	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>9,836</u>	<u>1,500</u>
Surplus/ (Deficit)	-	-

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

LEADER RURAL DEVELOPMENT PROGRAMME 2014-2020 - RURAL YOUTH RESEARCH

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	18,000	2,000
Other Grant	0	2,500
Total Income	18,000	4,500
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	0	0
Rent	0	0
Light and Heat	0	0
Insurance	0	0
Repairs, Maintenance and Equipment	0	0
Security	0	0
Programmes	0	0
Transport	0	0
Staff Travel	0	0
Sundry (Programme Research Costs)	18,000	4,500
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone and R&D	0	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>18,000</u>	<u>4,500</u>
Surplus/ (Deficit)	-	-

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT – POBAL COMMUNITY SERVICE PROGRAMME – SOUTHSIDE YOUTH SPACE

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

DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT – LIMERICK CITY AND COUNTY COUNCIL

SOCIAL INTERVENTION FUND – THE FACTORY SOUTHSIDE YOUTH SPACE

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
CSP grant		
B/fwd. from 2018	5,069	4,187
2019 Allocation	103,752	103,944
LCCC grant		
B/fwd. from 2018	0	0
2019 Allocation	80,000	82,813
 Rental income	 4,300	 4,800
Other Income	26,851	33,573
Total Income	219,972	229,317
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension-CSP funded	96,929	103,062
Gross Salary, Employer's PRSI and Pension-Other funded	57,560	82,075
Light and Heat	26,482	28,311
Insurance	5,000	3,000
Repairs, Maintenance and Equipment	5,399	7,701
Security	1,465	1,786
Programmes	3,929	8,152
Transport	0	0
Staff Travel	414	135
Sundry	0	0
Administration Fees	8,000	8,239
Training	250	1,000
Advertising, Stationery, Telephone and R&D	2,825	5,568
Health and Safety	700	0
Audit	2,000	2,000
Bank Charges	50	75
Total Expenditure	<u>211,003</u>	<u>251,104</u>
Surplus/ (Deficit)-Overall	8,969	(21,787)
Surplus/ (Deficit)-CSP funded	11,891	5,069
(Surplus deferred to 2020)		
Surplus/ (Deficit)-Other funded	(2,922)	(26,856)
(Deficit absorbed by Limerick Youth Service)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT – POBAL

COMMUNITY SERVICE PROGRAMME – NORTHSIDE YOUTH SPACE

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

PERIOD FROM THE 8TH JULY TO THE 31ST DECEMBER 2019

	2019 €	2018 €
CSP grant		
B/fwd. from 2018	0	0
2019 Allocation	29,650	0
Rental income	19,280	0
Total Income	48,930	0
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension-CSP funded	9,170	0
Gross Salary, Employer's PRSI and Pension-Other funded	1,240	0
Light and Heat	4,146	0
Insurance	1,250	0
Repairs, Maintenance and Equipment	5,525	0
Security	2,228	0
Programmes	1,365	0
Transport	0	0
Staff Travel	0	0
Sundry	0	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone and R&D	1,082	0
Health and Safety	750	0
Audit	893	0
Bank Charges	0	0
Total Expenditure	<u>27,649</u>	0
Surplus/ (Deficit)-Overall	21,281	0
Surplus/ (Deficit)-CSP funded	20,481	0
(Surplus deferred to 2020)		
Surplus/ (Deficit)-Other funded	800	0

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT - LIMERICK CITY AND COUNTY COUNCIL

SOCIAL INTERVENTION FUND – YOUTH CAFES

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	5,472
Grant Allocation	20,000	36,000
Other Grants	3,113	1,880
DCYA Capital Funding Scheme	1,262	11,041
Contributions	0	718
Own Income	1,308	966
Total Income	25,683	56,077
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	4,647	26,234
Utilities	2,000	2,000
Light and Heat	0	0
Insurance	657	1,500
Repairs, Maintenance and Equipment	5,949	14,254
Security	7	0
Programmes	8,043	6,260
Transport	2,121	1,810
Staff Travel	0	0
Sundry	0	0
Administration Fees	2,000	3,600
Training	0	500
Advertising, Stationery, Telephone and R&D	1,092	1,399
Health and Safety	1,000	0
Audit	738	738
Bank Charges	0	0
Total Expenditure	<u>28,254</u>	<u>58,295</u>
Surplus/ (Deficit)	(2,571)	(2,218)

(Core grant deficit in the amount of €4,698 absorbed by Limerick Youth Service; Other grant surplus in the amount of €1,926 deferred to 2020; other income in the amount of €200 deferred to 2020)

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

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

ABILITY PROGRAMME

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	101,235	0
2019 Allocation	114,318	126,541
Other Income	0	0
Total Income	215,553	126,541
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	91,518	20,124
Rent	5,675	700
Light and Heat	0	0
Insurance	2,564	750
Repairs, Maintenance and Equipment	7,448	2,841
Security	0	0
Programmes	32,509	114
Transport	770	0
Staff Travel	680	34
Sundry (Recruitment)	480	480
Administration Fees	0	0
Training	4,934	0
Advertising, Stationery, Telephone and R&D	4,833	263
Health and Safety	0	0
Audit	665	0
Bank Charges	0	0
Total Expenditure	<u>152,076</u>	<u>25,306</u>
Surplus/ (Deficit)	63,477	101,235

(Surplus deferred to 2020)

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

LÉARGAS

ERASMUS+ PROGRAMME

PURPOSE OF GRANT: To promote community engagement and leadership, the development of positive role models and the recognition of the positive work of young people through the provision of education, training and international travel opportunities.

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	12,029	0
Other Grant	0	0
Total Income	12,029	0
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	0	0
Rent	0	0
Light and Heat	0	0
Insurance	0	0
Repairs, Maintenance and Equipment	0	0
Security	0	0
Programmes	10,874	0
Transport	1,155	0
Staff Travel	0	0
Sundry	0	0
Administration Fees	0	0
Training	0	0
Advertising, Stationery, Telephone and R&D	0	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>12,029</u>	0
Surplus/ (Deficit)	0	0

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

YOUTH WORK IRELAND

THE NATIONAL DETACHED YOUTH WORK PROGRAMME

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	16,411	0
2019 Allocation	15,400	7,750
Other Grant	0	13,300
Total Income	31,811	21,050
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	15,332	3,032
Rent	0	0
Light and Heat	0	0
Insurance	693	0
Repairs, Maintenance and Equipment	0	0
Security	0	0
Programmes	582	0
Transport	0	0
Staff Travel	39	0
Sundry	0	0
Administration Fees	1,117	1,550
Training	38	0
Advertising, Stationery, Telephone and R&D	419	57
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>18,220</u>	<u>4,639</u>
Surplus/ (Deficit)	13,591	16,411
(Surplus deferred to 2020)		

Notes to the financial statements

For the financial year ended 31 December 2019

LIMERICK YOUTH SERVICE

YOUTH WORK IRELAND

THE NATIONAL DETACHED YOUTH WORK PROGRAMME

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

YEAR ENDED 31st DECEMBER 2019

	2019 €	2018 €
INCOME		
Grant		
B/fwd. from 2018	0	0
2019 Allocation	15,400	0
Other Grant	0	0
Total Income	15,400	0
EXPENDITURE		
Gross Salary, Employer's PRSI and Pension	8,640	0
Rent	0	0
Light and Heat	0	0
Insurance	390	0
Repairs, Maintenance and Equipment	0	0
Security	0	0
Programmes	491	0
Transport	0	0
Staff Travel	39	0
Sundry	0	0
Administration Fees	1,500	0
Training	0	0
Advertising, Stationery, Telephone and R&D	173	0
Health and Safety	0	0
Audit	0	0
Bank Charges	0	0
Total Expenditure	<u>11,233</u>	0
Surplus/ (Deficit)	4,167	0
(Surplus deferred to 2020)		