

# Financial Statements

## Limerick Youth Service

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For the financial year ended 31 December 2020

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## Charity Information

For the financial year ended 31 December 2020

**Board Members**

Audrey Fehilly, Chairperson  
Father Seamus Enright  
Karen Long Eacrett  
Karen O'Connor  
Patrick Buckley  
Laura Scanlon  
Aoife Walsh  
Inspector Ollie Kennedy  
Mairead Holland  
Michael Howes  
Eileen Hoffler

**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

# Board members' report

for the financial year ended 31 December 2020

The members of the Board hereby present their annual report and the financial statements for the year ended 31<sup>st</sup> December 2020. 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 2020

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

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| <b>1</b>   | <b>Inclusive and Integrated Youth Service</b>   |
| <b>Aim</b> | To further develop and promote safe, integrated and inclusive youth services for young people in Limerick City and County.  |
| <b>2</b>   | <b>Youth Participation</b>  |
| <b>Aim</b> | 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.      |
| <b>3</b>   | <b>Supporting Volunteers</b>  |
| <b>Aim</b> | 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. |
| <b>4</b>   | <b>Young People achieving their Potential</b>   |
| <b>Aim</b> | To empower and facilitate young people to develop personally, economically and socially to meet their needs and realise their full potential.                               |
| <b>5</b>   | <b>Enabling our Strategy</b>  |
| <b>Aim</b> | 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 2020

### **Covid 19 - Impact on Limerick Youth Service Activities & Services**

On the 12th March 2020, the Government of Ireland announced that schools, childcare facilities and colleges were to close. The immediate implications for Limerick Youth Service was the closure of all buildings to the public and the transfer of Limerick Youth Service activities and services to an online or remote form of delivery. This unprecedented event required a fundamental change to our work and the adaption of a range of alternative models of working. Staff were working from home where possible and using a range of digital platforms to maintain contact with young people. There was a shift to virtual meetings and limited face-to-face contact using social distancing guidelines.

As we progressed through 2020, the guidelines changed and we adapted and developed our services to address the new reality we were facing. On a practical level, Limerick Youth Service developed our own Covid response plans including media campaigns in relation to HSE guidelines and the importance of physical distancing and handwashing, information updates on social media platforms, maintaining buildings and phone lines open to the public. We undertook a broad planning and risk assessment process to ensure both staff and young people would be safe in returning to onsite and face-to-face delivery.

We also significantly developed our online and digital capabilities, which involved upgrading our IT hardware and software infrastructure and developing methods of engaging young people using digital methodologies. Staff and young people had access to a range of up-skilling opportunities in relation to these new methodologies. Funding to upgrade our capacity in the area of IT was sourced from a range of sources in 2020.

Since the onset of the pandemic in Ireland in March 2020, we have continued to prioritise those young people most at risk and continued to operate face-to-face work in crises situations. We utilised outdoor options where available and feasible and innovative methodologies such as detached and street work.

We also offered a range of additional much needed interventions to our service users and their families including food and meat packs, activity packs and essential care and clothing packs. Funding to support this crises work was sourced from corporate donors.

# Board members' report (continued)

for the financial year ended 31 December 2020

## 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. The following youth work was delivered in 2020 using both remote and direct face-to-face delivery. We will continue to use these methodologies going forward in order to ensure we can continue to meet the needs of young people and we are prepared for any changes in our external environment.

### Youth Support

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| <p><b>Garda Youth Diversion Projects</b></p> | <p>Garda Youth Diversion Projects (GYDPs) work with young people who have a moderate risk of engaging in anti-social behaviour and criminality. The Aim of the GYDP is to:</p> <ul style="list-style-type: none"> <li>- Involve young people in suitable activities to facilitate personal development, encourage civic responsibility and improve their long-term employability prospects</li> <li>- Divert young people from becoming involved in criminal or anti-social behaviour</li> <li>- In achieving the above, the project will seek to support and improve local Garda, community relations and enhance the quality of life in communities</li> </ul> <p>The project can be accessed by young people referred by An Garda Síochána and young people identified as being at risk of becoming involved in anti-social or criminal behaviour</p> <p>In 2020, 83 young people engaged with Limerick Youth Service GYDP project.<br/>15 Families received a Family Support service</p> <p>Covid 19 exasperated issues for young people over 2020 peer relations and personality and behaviour was a presenting need for young people due to young people expressing experiencing levels of frustration and boredom due to spending extended unstructured time at home. Leisure and Recreation was a presenting need for a high number of young people due to restricted recreational activities available to young people during covid-19.</p> |
| <p><b>Youth and Family Support</b></p>       | <p>The aim of the Youth and Family Support Project is to improve the life chances of young people by enhancing their personal and social skills in partnership with their family and community. The LYS Youth &amp; Family Support project seeks to work predominantly with the more vulnerable young people and families in Limerick City, with outreach service to County Limerick in respect of Meitheal.</p> <p>The project worked with 84 young people in total over the 12 month period. The gender breakdown of the project was 63% female 37% male.</p> <p>The following types of interventions and supports were provided:</p> <ul style="list-style-type: none"> <li>o 5 Meitheals closed during this period, one remaining active and 2 external supported by LYS</li> <li>o Individual support provided to young people</li> <li>o Parent support group</li> </ul>   |

# Board members' report (continued)

for the financial year ended 31 December 2020

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|  | <ul style="list-style-type: none"> <li>○ Groupwork support in areas such as social skills, mental health, wellbeing and healthy relationships.</li> <li>○ Activity programmes in areas such as carpentry, makeup and beauty, cookery, music, arts performance, health and fitness</li> </ul>   |
| <b>Youth Mental Health/Signposting for Youth</b> | <p>LYS Be Well Project is for young people (14 to 25yrs) from across Limerick City &amp; County who are in need of support for mental health &amp; well-being. The project provides:</p> <ul style="list-style-type: none"> <li>• Counselling ( 2 full time/1 part time IACP accredited Psychotherapists)</li> <li>• Family support and advice</li> <li>• Group based initiatives</li> <li>• Youth engagement</li> <li>• Education and awareness</li> </ul> <p>76 referrals were made to the service in 2020 and 1,237 counselling sessions offered to young people with an 83% attendance at sessions. In addition young people benefited from the support of a Youth Mental Health Worker including</p> <ul style="list-style-type: none"> <li>• 104 individual sessions</li> <li>• 11 young people completed WRAP training</li> <li>• BEWELL mental health talks</li> <li>• 19 young people engaged in senior and junior YAP on initiatives such as Breaking the silence, MY STORY, Limerick Mental Health Week and online wellness day (workshops included yoga, mindfulness and fitness)</li> </ul> |
| <b>UBU (Your Place Your Space)</b>               | <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 delivered 6 UBU projects in 2020.</p> <ul style="list-style-type: none"> <li>• East Limerick UBU</li> <li>• Rathkeale/Askeaton UBU</li> <li>• Kings Island UBU</li> <li>• Garryowen Together UBU</li> <li>• City Suburbs UBU</li> <li>• Lava Javas Youth Project</li> </ul>  |
| <b>East Limerick UBU</b>                         | <p>East Limerick UBU is based in Castleconnell, Co Limerick. As a consequence of Covid 19, youth provision in 2020 was delivered from the base and online and used locations in the wider community as appropriate to the needs and locations of the young people involved. There are pockets of deprivation within the area, including a 'Very Disadvantaged' area in Cappamore. There are poor transport links in the area and rural isolation can be an issue.</p> <p>East Limerick UBU worked with 51 young people in 2020. Highlights of the year included;</p> <ul style="list-style-type: none"> <li>• Certified Kayaking Programme (Summer Provision)</li> <li>• Creative Arts Programme</li> <li>• Primary to Secondary Transition Programme to schools</li> </ul>  |



## Board members' report (continued)

for the financial year ended 31 December 2020

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|                                 | throughout East Limerick.  |
| <b>Rathkeale &amp; Askeaton</b> | <p>Rathkeale is located approximately 31km south west of Limerick city and Askeaton is located approximately 26km west of Limerick city. Rathkeale is largely a disadvantaged area and is a designated RAPID town. Rathkeale's distinctive ethnicity is represented by its long association with the Irish Traveller community who constitute a significant, albeit partly transient, proportion of the town's population. The main location for provision of support under this project is Rathkeale with some detached/outreach to Askeaton.</p> <p>In 2020 Rathkeale &amp; Askeaton worked with 88 young people. Highlights of 2020 include;</p> <ul style="list-style-type: none"> <li>• Collaborations with LCETB Creative Partnership – 'A Day in the Life of Rathkeale' Photography Project (funded by LCETB Creative Partnership and 'Shake it Up' NYCI Artist in Residence Programme (match funding from LCETB Creative Partnership).</li> <li>• Expansion of service activity to Askeaton.</li> <li>• Adaptations made to services during Covid-19. Staff upskilled and adapted services to maintain contact with the target groups.</li> </ul>  |
| <b>Kings Island UBU</b>         | <p>The Kings Island UBU focuses on promoting personal development, communication, positive relationships and physical and mental well-being while also giving young people the opportunity to develop the tools and skills to assist developing, planning, implementing and evaluating programmes. Service delivery was expanded from 4 days to 6 days a week in 2020 with an increase in the range of methodologies to allow provision to cover a greater range of needs including detached youth work, zoom, drop in calls and active life outdoor sessions.</p> <p>Due to the restrictions that were in place through most of 2020, Kings Island UBU used detached youthwork as the primary methodology to engage young people as it allowed the project to engage with the local community and develop relationships with new young people. This in turn led to new groups being formed including a Teen Girls, Pre-teen boys and Watergate groups.</p> <p>With the ease of some restrictions in the summer the project was able to organise kayaking on the river Shannon, supporting young people's personal development and improving water safety skills.</p> <p>A handball programme operated twice a week and lead to young people co-organising a Handball tournament at the end of the summer.</p> |
| <b>Garryowen UBU</b>            | <p>Garryowen UBU aims to provide young people in Garryowen with a safe space where they can socialise safely and take part in recreational and educational activities with their peers. The project supports young people who are at risk of leaving school or who require support and advocacy to access further education, training and work opportunities by facilitating programmes, one to one coaching and detached work after school hours.</p> <p>54 young people registered with the project in 2020 ( 20 female and 34 male)</p> <p>Key Highlights of the project include</p> <ul style="list-style-type: none"> <li>○ Men's horse care project which was a specialised programme aimed at engaging hard to reach young men who have a keen interest in horses. This programme enabled the young men</li> </ul>  |

## Board members' report (continued)

for the financial year ended 31 December 2020

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|  | <p>to learn new skills relating to horses such as Veterinary care, hoof care, correct horse-riding form and horse grooming.</p> <ul style="list-style-type: none"> <li>○ Four-day Dance Project with choreography by Dance Limerick</li> <li>○ Creative Youth Partnership Residency Grant Scheme was a platform for young people to work with artists Sandra Sheehan and Stephen Lappin photographer to develop a shared artistic approach within the community. This residency is led by the young people interests and needs reflecting the voice of the young people at all stages.</li> </ul>   |
| <b>City Suburbs UBU</b>                      | <p>The City Suburbs UBU project provides youthwork support to young people in 5 target groups aged 10 to 24 in the general suburbs of Limerick Metropolitan areas. The city suburbs include the suburbs to the South of Limerick City in addition to part of Ballynanty, Castletroy, Rhebogue, and City Centre.</p> <p>Due to covid 19 youth workers embraced digital and detached youthwork methodologies. Programmes delivered included outdoor programmes, sports, and fitness and craft activities.</p> <p>Detached work was developed in new areas of the City Centre, Queen of Peace and Ballycummin.</p>   |
| <b>Lava Javas Youth Project</b>              | <p>In 2020, Lava Javas Youth Project provided dedicated weekly opportunities and youth spaces where young people have a sense of belonging and inclusion while also maintaining online weekly connectivity through zoom during Covid restrictions.</p> <p>Lava Javas UBU project registered 93 Young people in 2020 with a strong focus on young people accessing services through the city centre. Target groups of the project include LGBT+, travelers and migrant young people.</p> <p>Key activities and programmes from 2020 included: youth pride festival, youth committee group, IYMA's group, outdoor activity group, youth café group, 3 migrant groups (Griffen group, Knocklisheen and DAY group) LGBT+ youth group meetings, clondrinagh park traveller health and fitness groups and clonlong young women's group.</p> <p>Young people engaged in one to ones sessions, online outreach/ detached work, young volunteer meetings &amp; check in, mentoring with migrant group art workshops, photography workshops, integrated 3 Day Kayaking programme and Art programme, mental health outdoor activity programme.</p> |
| <b>Youth Work Programmes</b>                 | <p>Limerick Youth Service's youth work programmes aim to enhance the civic, educational, personal and social development of a young person.</p> <p>In 2020, programmes delivered included Leadership Training, Transition programme, health &amp; wellbeing, arts, crafts etc.</p>  |
| <b>Traveller Youth Mental Health Project</b> | <p>The Traveller Youth Mental Health Project involved the creation, support and capacity building of a Traveller Youth Advisory Group (TYAG) across 5 hubs in Mid -west region and the development of a suite of bespoke communication, information and capacity building measures.</p> <p>The Youth advisory group consists of 6 key young people aged 18-25 who</p>   |

## Board members' report (continued)

for the financial year ended 31 December 2020

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|                        | were active in ensuring that the voice of travellers was heard in the project. The project engaged 88 young Travellers aged 14 – 25 across 8 locations in Limerick, Clare and North Tipperary in a series of consultations in relation to mental health issues. In 2021 a series of resources will be produced by the group.  |
| <b>Crises Response</b> | Since the onset of the pandemic in Ireland in March 2020, we have continued to offer our services and supports to the young people we engage with, both on site and on a remote basis, in line with Government guidelines. Funding secured from Basis Point in 2020 has enabled us to go that step further and reach out to offer additional much needed interventions to our service users and their families during these challenging times. This has included over 270 food hampers, 175 activity packs, and 82 essential care & clothing packs. |

### Youth Development

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| <b>Youth Participation</b> | <p><b>Comhairle na nÓg</b></p> <p>Comhairle na nÓg are child and youth councils in the 31 local authorities of the country, which give children and young people the opportunity to be involved in the development of local services and policies..</p> <p>There were 30 Young People on the Limerick Comhairle, coming from both the City and the County. Significant link work with LCCC, LCETB as well as strong level of national engagement was completed in 2020.</p> <p>The 2020 Comhairle AGM was held online (via ZOOM) with 61 Young People in attendance. Key achievements in 2020 include</p> <ol style="list-style-type: none"> <li>1. World Health Organisation (WHO) Award for young people's work with LCCC, Healthy Limerick, and the HSE on the 'Not Around Us,' an initiative to denormalise smoking in public spaces.</li> <li>2. National involvement with Comhairle National Showcase and consulted on/by Environmental Protection Agency, TASC, Eco-Unesco and locally by University of Limerick and CYPSC. Local involvement on steering committees/working groups with: Healthy Limerick, LCETB, Local Creative Youth Partnership and LCNN Steering Committee.</li> <li>3. Working with Be Well on our Mental Health theme for 2020: Summer Camp for Young People experiencing or at risk of Homelessness, and an online Wellness Event as the 2 key projects/programmes.</li> </ol> |
| <b>Youth spaces</b>        | <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"> <li>• Limerick Youth Service Headquarters, Lower Glentworth Street, Limerick</li> <li>• Community Training Centre, Lower Glentworth Street, Limerick</li> <li>• The Factory, Southside Youth Space, Galvone Business Park, Limerick</li> <li>• Northside Youthspace, Ballynanty, Limerick</li> <li>• Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick</li> <li>• Kings Island Youthspace, Nicholas Street, Limerick.</li> </ul>  |

# Board members' report (continued)

for the financial year ended 31 December 2020

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|   | <ul style="list-style-type: none"> <li>• East Limerick Youth Project, Castleconnell, Co. Limerick</li> </ul> <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 2020, including investment in Glentworth Street, Rathkeale youth space and the development of a new youthhub in Castleconnell.</p> <p><b>The Factory Southside Youth Space</b></p> <p>The Factory SYS is a multi-purpose meeting and sports facility providing low cost facilities on the Southside of Limerick to children, young people, community groups, sports clubs etc. The facility also provides a base for targeted youthwork and family support programmes and an integrated Hub for youthwork provision. In 2020 the facility was mainly accessed by young people from disadvantaged and marginalised groups including migrant communities, Travellers, adults and young people with learning difficulties Young people at risk for social exclusion, young offenders.</p> <p>The delivery of services and accessibility of facilities from the Factory was majorly impacted by Covid 19 in 2020. Despite this, 7,146 individuals accessed the premises in 2020. The majority were from Limerick city and immediate surroundings. 5,972 were under 18 years old of which 3,977 were male and 1,995 female.</p> |
| <b>Community Based/Outreach</b>             | <p><b>Youth Clubs</b></p> <p>In 2020 the main focus of the work was providing;</p> <ol style="list-style-type: none"> <li>a) Ongoing support and information to over 20 clubs and groups across Limerick City and County and supporting volunteers via ZOOM cluster meetings, safeguarding workshops, grant application workshops and covid 19 information workshops.</li> <li>b) Staff also supported junior leader groups and young volunteers in their youth club role and student placements in LYS. With students in mind we streamlined a process of induction week and provided student review days for continuing professional development</li> </ol> <p>Specific activities included a covid return for clubs programme and presentation for covid officers in clubs, covid training, safeguarding training Junior leadership, Resilience training, Finance workshops, one world week workshops and regional cluster meetings.</p>  |
| <b>Youth Information and Communications</b> | <p>Limerick Youth Service's youth information and communication service provides general and specialist information services to young people and those who work with them on issues such as career guidance, minority rights, accommodation, travel, access to education and literacy support.</p> <ul style="list-style-type: none"> <li>• In 2020, 4,435 contacts were recorded through the LYS information service.</li> <li>• There was 2,000 contacts via the national digital chat service</li> </ul>  |

## Board members' report (continued)

for the financial year ended 31 December 2020

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|   | <p>Social Media is a key component of LYS communication in 2020. In 2020 there were 36,413 visits to the LYS website. 45 editions of LYS newsletter which is circulated via email, social media and through print media.</p> <p>Limerick Youth Service's Twitter accounts received an average of 469,500 impressions views and our Facebook pages received approximately 450,000 views in 2019.</p>  |
| <b>International Youth Work</b>           | <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 programmes.</p> <p>2 Staff presented at international conference focused on inclusivity in local youth work representing LYS on a European scale.</p> <p>7 Staff have been leading a working group internally to promote Erasmus+ opportunities within LYS. These staff have also attended Leargas workshops with a focus on the accreditation process for the organisation.</p> <p>1 Staff member attended online international conference under the topic of inclusivity in youth work.</p> <p>An application for funding was submitted for Youth O vision online music competition for 2021 with partners from Finland &amp; Italy under the creative partnerships project.</p> <p>Staff keeping in touch with strong partnerships built across Europe, building upon these to ensure future projects.</p> <p>Currently LYS is preparing their accreditation application to secure Erasmus+ funding over the next three years.</p> |
| <b>Research Monitoring and Evaluation</b> | <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>  |

## Board members' report (continued)

for the financial year ended 31 December 2020

### 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.

Education and Training activities were delivered in 2020 using both remote and direct face to face delivery. We will continue to use these methodologies going forward in order to ensure we can continue to meet the needs of young people and are prepared for any changes in our external environment going forward.

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| <b>Community Training Centre</b> | <p>Limerick Youth Service's CTC (Community Training Centre) offers a variety of educational, employability and training opportunities to young people aged between 16 and 21 years of age. We cater for 100 young people on site with up to 30 young people on a linked work experience programme at any one time.</p> <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>In 2020 Limerick Youth Service had 130 learners register with the CTC.</p> <p>2020 was a year like no other year in Limerick Youth Service, when in March 2020 all teaching and learning moved to a remote platform due to the Covid-19 pandemic. In August 2020 we returned to onsite learning, but at a reduced capacity with the introduction of learning PODS and reduced class schedules to ensure the safety of all. Throughout the year and in the midst of Covid-19 we continued to focus on providing education and training opportunities for early school leavers between the age of 16 and 21 through the following programmes:</p> <ul style="list-style-type: none"><li>• QQI Level 3 Employability Skills –to equip the learner with the knowledge, skill, and competence to use a range of communication skills in familiar social and work or public contexts in one-to-one or in a small group. Learners avail of practical skills in the areas of catering, restaurant services and woodwork.</li><li>• QQI Level 4 Pathway to Employment Award - to equip the learner with the skill, knowledge and competence to obtain entry level employment or progress to further education and training while developing their key transferable and vocational employment related skills, appropriate to their identified career path.</li></ul> |
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## Board members' report (continued)

for the financial year ended 31 December 2020

|                                      |  |
|--------------------------------------|--|
|                                      | <ul style="list-style-type: none"> <li>• QQI Level 4 Retail Skills Award – to enable the learner to acquire the relevant knowledge, skill and competence to work effectively in the retail sector with progression options to further education or training.</li> <li>• FDQ Diploma in Professional Bakery Skills - equips the learner with the skills in both bread making and flour confectionery with learners progressing to employment and/or further education/training.</li> <li>• Leaving Certificate Applied – to prepare Leaving Certificate participants for transition from the world of the centre to that of adult and working life.</li> <li>• ESOL Course -to enable the learner to acquire the basis literacy and language skills associated with the English language.</li> </ul> <p>Personal and interpersonal skills, communication skills and team working are an integral part of all of the above courses are in essence are the key areas of focus when a young person joins the CTC.</p>  |
| <b>Ability</b>                       | <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.</p> <p>In 2020 14 young people joined the Ability programme where they were mentored, coached and supported into education, training and or employment by our Youth Mentors. To date the Ability Programme has supported 38 young people, 32 of which actively engaged and received support from the programme throughout 2020.</p> <p>Due to Covid-19 public health guidelines, support to Ability Programme participants took place on various online platforms. All young people were encouraged and supported to participate in education and training and the Ability Programme offered two main programmes.</p> <ul style="list-style-type: none"> <li>• <b>Course 1</b> - STEM programme with CALP. This programme covered topics such as effective communication skills in employment, interview preparation, interview techniques, CV writing, job research skills and had a mock interview at the end.</li> <li>• <b>Course 2</b> - personal development from ICHAS College. The course covered mental health topics such as anxiety, coping skills, how to keep your mind healthy, communication styles and mindfulness. This course provided a partial QQI level 5 cert to anyone who completed an end of term assignment.</li> </ul> |
| <b>Work Experience/Job Placement</b> | <p>Limerick Youth Service provides placement opportunities for 3<sup>rd</sup> level students every term, January and September. In 2020, Limerick Youth Service facilitated placements for 15 students from Limerick Institute of Technology, University of Limerick, Mary Immaculate College and from Karel de Grote Hogeschool in Belgium</p> <p>In addition, Limerick Youth Service facilitated 7 second level placements.</p>  |

## Board members' report (continued)

for the financial year ended 31 December 2020

### Technical Support

|                              |  |
|------------------------------|--|
| <b>Support Staff</b>         | <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 up skilling of staff and volunteers in safeguarding training, Garda vetting, coved induction, resilience, personal development, health and safety, risk assessment, Applied Suicide Intervention Skills Training (ASIST) and behaviour management.</p>   |
| <b>Employment Programmes</b> | <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 2020, 23 participants took part in Community Employment and 6 participants continued to take part in the Job Initiative Scheme. In 2020, CE and JI participants undertook training in relation to child protection, manual handling, Covid Induction and Food Safety, English for Speakers of Other Languages, Working at Heights, MEWP Scissors Boom Lift &amp; Harness Safety, Cwell Programme and Youth &amp; Community work.</p> |



## Board members' report (continued)

for the financial year ended 31 December 2020

### Financial review

Limerick Youth Service recorded a deficit of €114,974 (2019: €212,010), after depreciation in the amount of €159,428(2019: €167,555) in the year ended 31st December 2020.

The most significant events having a material impact in the reporting period was the impact of Covid 19. From March 2020, the way in which Limerick Youth Service delivers its services changed fundamentally. Many of our services moved to remote and online engagement and delivery throughout 2020 adapted in line with Government guidelines. LYS buildings were closed to the public and the capacity to deliver a broad range of services to large groups of young people was significantly curtailed. Projects due to be delivered were modified or delayed resulting in underspends in a number of programme areas requiring negotiation with funders and carryovers to 2021. Income ordinarily generated through areas such as room and facility rentals, restaurant, and woodwork project etc. was also significantly reduced.

In response to Covid 19, a number of new funding streams became available to support charities through the crises and Limerick Youth Service accessed funding support in respect of IT equipment, emergency support for families and capital projects. IT equipment was acquired for use by young people and staff to offset the challenges presented by remote delivery. Capital upgrades and repairs and maintenance work was undertaken in respect of the City Centre Building, Glentworth St and Rathkeale.

In the short to medium term, the principal risk and uncertainties facing Limerick Youth Service are the impact of the Covid 19 crisis on the delivery of services and activities, income generation capacity and on the funding of youth work in Ireland. The consequences of the costs of the pandemic or a potential future economic downturn and uncertainty over vaccine roll-out and the re-opening of the economy is challenging for service planning and delivery.

The future of the Factory Southside Youthspace and the implications of a withdrawal from the service at the end of 2021 has financial and service provision implications for Limerick Youth Service.

In order to manage and mitigate these risks, Limerick Youth Service has and are continuing to develop a range of actions including;

- o Covid 19 response plans in place
- o Analysis completed in relation to possible income loss for 2021 (room rentals, rents, fundraising etc.)
- o Working closely with programme funders to meet any revised programme conditions and requirements.
- o Secure agreement from some funders regarding the carryover of budgets towards re-engaging in face-to-face work.
- o Negotiate with providers/ suppliers re. reduced costs (rent costs, meeting held in relation to insurance etc.)
- o Realign/redeployment of existing staff posts where vacancies exist.

There was no significant fundraising activities in 2020 and no fundraising income generated from fundraising activities in prior periods was released from deferred income in 2019.

At the 31st December 2020, the total reserves of Limerick Youth Service was €5,276,523, which consists of €2,052,819 restricted reserves.

At the end of 2020 reserves in the amount of €5,276,523 (2019: €5,391,497) were in place for the following purposes:

## Board members' report (continued)

for the financial year ended 31 December 2020

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

Of the total funds in the amount of €5,276,523 (2019: €5,391,497), €2,052,819 (2019: €2,094,144) was restricted and not available for the general purposes of Limerick Youth Service at the end of the reporting period.

Of the net assets in the amount of €5,276,523 (2019: €5,391,497), €4,539,698 (2019: €4,661,040) can only be realised by disposing of tangible fixed assets or programme related investments.

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

- Department of Children, Equality, Disability, Integration and Youth (administered by Limerick and Clare Education and Training Board, Youth Work Ireland [via Pobal], Tusla)
- Department of Education (administered by Limerick and Clare Education and Training Board)
- Department of Social Protection (directly and Community Services Programme administered by Pobal)
- Department of Justice (via Youth Work Ireland)
- Department of Rural and Community Development (administered by Limerick City and County Council)
- Department of Housing, Local Government & Heritage (administered by Limerick City and County Council)
- Department of Health (administered by Health Service Executive)

### Structure, governance and 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 2020. At the end of 2020, the Board of Limerick Youth Service appointed a new Chairperson, Audrey Fehilly, and began a process of recruiting a number of new Board Members to fill posts arising from retirements.

## Board members' report (continued)

for the financial year ended 31 December 2020

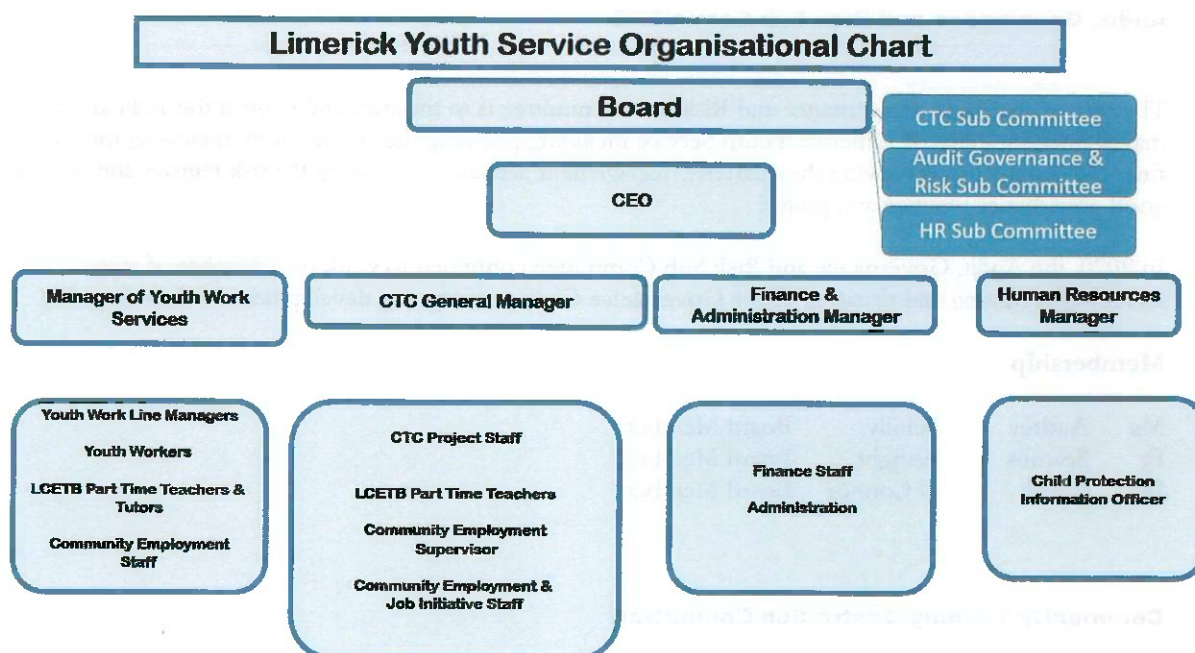
The Board of Limerick Youth Service are not remunerated for their services to the organisation, however, in some instances nominal travel costs are paid.

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

|           |            |          |               |
|-----------|------------|----------|---------------|
| Ms        | Audrey     | Fehilly  | June 2016     |
| Fr        | Seamus     | Enright  | October 2016  |
| Ms        | Karen Long | Eacrett  | February 2018 |
| Ms        | Karen      | O Connor | February 2018 |
| Dr        | Patrick    | Buckley  | February 2018 |
| Ms        | Laura      | Scanlan  | February 2018 |
| Ms        | Aoife      | Walsh    | June 2018     |
| Inspector | Ollie      | Kennedy  | July 2020     |
| Ms        | Mairead    | Holland  | April 2021    |
| Mr        | Michael    | Howes    | April 2021    |
| Ms.       | Eileen     | Hoffler  | April 2021    |

### Organisational structure

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



## Board members' report (continued)

for the financial year ended 31 December 2020

### 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                | Kathryn Clancy   |
| Youth Work Manager                 | Maurice Walsh    |
| Finance and Administration Manager | Bernadette Behan |
| Human Resources Manager            | Sinead Noonan    |

In 2020 Limerick Youth Service employed an average of 100 staff and up to March 2020 worked with 400 volunteers engaged in various aspects of its work with 10 – 25 year olds throughout Limerick City and County. After the declaration of the pandemic, the numbers of Volunteers engaged in Volunteer led youth work declined significantly as a number of youth projects were closed.

### Sub Committees

The Board has established a number of sub committees including 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 2020, 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.

#### Membership

|    |        |          |              |
|----|--------|----------|--------------|
| Ms | Audrey | Fehilly  | 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 |
| Ms. | Kathryn | Clancy  | CTC General Manager  |
| Ms. | Fiona   | O'Grady | CEO                  |

## Limerick Youth Service

# Board members' report (continued)

For the financial year ended 31 December 2020

|     |            |         |                    |
|-----|------------|---------|--------------------|
| 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     | Fehilly  | Board Member |
| Fr. | Seamus     | Enright  | Board Member |
| Ms. | Sinead     | Clohessy | Board Member |
| Ms. | Bernadette | Daly     | Board Member |

## Governance

Accountability and transparency are essential to the work of Limerick Youth Service. Limerick Youth Service is registered with the Charities Regulatory Authority and completes all reporting as required.

This Charities Governance Code explains the minimum standards a charity should meet to effectively manage and control their charity. 2020 is the first year that charities are expected to comply with the Code and 2021 will be the first year that charities will report on their compliance with the Code.

Limerick Youth Service has been working to ensure compliance with the code since the Charity Regulatory Authority launched the code in 2018. In order to achieve this, we have systematically worked through the principles of the code recording the actions that we have taken to meet each standard of the Code; and referencing the evidence that backs this up.

In 2020 specific actions in relation to governance included work on the development of a code of ethics and behaviour for staff and volunteers, child safeguarding, board skills audit, declaration of interests, conflicts of interest and board recruitment, policy developments in relation to Covid 19, equality & diversity, leave, counselling, digital youth work and updating financial controls, apportionment and risk register.

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 and we will commence the development of our new plan to cover the period 2022 – 2025 in 2021.

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

## Board members' report (continued)

For the financial year ended 31 December 2020

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).

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

### **Risk**

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

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

### **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 (NYCD). On completion of this programme, each participant receives a certificate which is valid for 4 years. In 2020, the Child Protection team delivered 5 sessions of Child Safeguarding Training, 4 of which occurred between January and March 10Th and one in October adhering to all guidelines. 64 people participated in Child Safeguarding Training in 2020. Participants included staff, students and youth club volunteers. In 2020 55 people were Garda vetted. This represents 20% of those normally vetted.

### **Future Challenges**

The Covid 19 pandemic is having a huge impact on people's lives and on the lives of families and communities. We know from feedback from young people that the shutdown has presented a broad range of challenges to their economic, physical and mental well-being. The closure of school and youth work provision as well as reduced availability of statutory services has meant that some young people are experiencing increased anxiety, isolation and loneliness.

## Board members' report (continued)

For the financial year ended 31 December 2020

Young people are worried about the uncertainty around results and the impact this will have on their future, they missed the emotional support schools provide and excluded young people already experiencing poverty became even more isolated. A lack of social contact and the lack of structure and routine did not help young people function and ultimately had a negative impact both physically and emotionally.

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. In addition, we have focused on ensuring that young people in crises continued to be supported and to receive a face to face service.

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 2021 and may require restructuring or realignment of some programmes or activities.

Volunteer Youth Clubs have been inactive for most of 2020 due to Covid 19 and clubs will require considerable support in 2021 in order to reopen. The continued difficulty in recruiting and retaining volunteers, particularly in urban areas will challenge us in the delivery of volunteer led youth work. Limerick Youth Service is engaging on a National level on the strategy for reconfiguration of clubs after Covid 19.

The difficulty in recruiting and retaining suitably qualified staff continues to be a challenge. Competition for staff from the statutory sector places us in a position where staff are being enticed to permanent pensionable posts within that sector.

### Plans For The Future

In 2021, we are hopeful that the roll-out of the vaccination programme will allow us to re-open our services to larger groups of young people and revisit some of the activities and programmes on pause during Covid 19 such as residential, large group events and international youth exchanges.

Limerick Youth Service plans to continue with our core activities of providing youth work supports, services and programmes, delivering education, training and employability initiatives and supporting the development of safe and accessible youthspaces. We will continue to look for funding opportunities to deliver on the 5 key themes of our work.

Particular focus of our work in 2021 will be work on our Erasmus + accreditation and the development of a plan for international youth work for the coming three years.

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. This programme is due to end in June 2021, thankfully this programme has been extended for an additional 2 months with a commitment to a follow on programme being rolled out in 2021. Submission of a proposal for this project will be a priority in 2021.

At the end of 2021 we will work on the review and development of our next Strategic plan and establish priorities for the work going forward.

The consequences of our exit from the management of the Factory Southside Youthspace and the implications for staff and service delivery will require significant attention in 2021. We will also continue our efforts to advocate for services for young people on the Southside of Limerick as committed to by Limerick City & County Council.

## Board members' report (continued)

For the financial year ended 31 December 2020

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

### Events since the end of the year

There have been no post balance sheets events in 2021.

### Branches outside the state

There are no branches of the charity outside the state.

### Disclosure of information to auditor

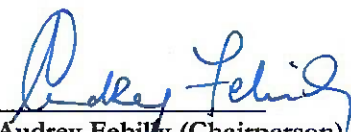
Each of the persons who are board members at the time when this board members' report is approved has confirmed that:

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

### Auditor

The auditors, Grant Thornton, will continue in office.

This report was approved by the board on 20<sup>th</sup> July 21 and signed on their behalf by:

  
Audrey Fehilly (Chairperson)

  
Karen O'Connor

Date: 20/7/2021



## Board members' responsibilities statement

For the financial year ended 31 December 2020

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 and the Board members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Board members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Board members are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2009. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Board members on      and signed on its behalf by:

20/7/21

  
Audrey Fehilly (Chairperson)

  
Karen O'Connor

Date: 20/7/2021

## 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 2020, 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 state of the charity's affairs as at 31 December 2020 and of incoming resources and application of resources; 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 (Ireland) ('ISAs') 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

In auditing the financial statements, we have concluded that the management's use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charities' ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

## Independent auditor's report to the Members of Limerick Youth Service (continued)

### **Other information**

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon, including the Board members' report. 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.

## Independent auditor's report to the Members of Limerick Youth Service (continued)

### **Responsibilities of the auditor for the audit of the financial statement**

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, 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 matter that achieves a true and fair view.

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

## Independent auditor's report to the Members of Limerick Youth Service (continued)

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

This report is made solely to the board'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

# Statement of financial activities (incorporating the income and expenditure account)

for the financial year ended 31 December 2020

|                                    | Note | Unrestricted<br>funds<br>2020<br>€ | Restricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ | Total<br>funds<br>2019<br>€ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Charitable activities              | 4    | -                                  | 4,179,218                        | 4,179,218                   | 4,383,369                   |
| Donations                          | 5    | 3,233                              | 3,035                            | 6,268                       | 13,385                      |
| Investments                        | 6    | 34                                 | -                                | 34                          | (692)                       |
| Other income                       | 7    | 93,872                             | 40,589                           | 134,461                     | 119,018                     |
| <b>Total income</b>                |      | <u>97,139</u>                      | <u>4,222,842</u>                 | <u>4,319,981</u>            | <u>4,515,080</u>            |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Charitable activities              | 9    | 170,788                            | 4,264,167                        | 4,434,955                   | 4,727,090                   |
| <b>Total expenditure</b>           |      | <u>170,788</u>                     | <u>4,264,167</u>                 | <u>4,434,955</u>            | <u>4,727,090</u>            |
| <b>Net movement in funds</b>       |      | <u>(73,649)</u>                    | <u>(41,325)</u>                  | <u>(114,974)</u>            | <u>(212,010)</u>            |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 3,297,353                          | 2,094,144                        | 5,391,497                   | 5,603,507                   |
| Net movement in funds              |      | (73,649)                           | (41,325)                         | (114,974)                   | (212,010)                   |
| <b>Total funds carried forward</b> |      | <u>3,223,704</u>                   | <u>2,052,819</u>                 | <u>5,276,523</u>            | <u>5,391,497</u>            |

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

The notes on pages 31 to 70 form part of these financial statements.

Limerick Youth Service

# Balance sheet

for the financial year ended 31 December 2020

|  | Note | 2020<br>€               | 2019<br>€               |
|--|------|-------------------------|-------------------------|
| <b>Fixed assets</b>                            |      |                         |                         |
| Tangible assets                                | 13   | 4,539,698               | 4,661,040               |
|  |      | <u>4,539,698</u>        | <u>4,661,040</u>        |
| <b>Current assets</b>                          |      |                         |                         |
| Debtors  | 14   | 165,511                 | 172,535                 |
| Investments                                    | 15   | 889,893                 | 889,864                 |
| Cash at bank and in hand                       |      | 420,264                 | 256,593                 |
|  |      | <u>1,475,668</u>        | <u>1,318,992</u>        |
| Creditors: amounts falling due within one year | 16   | (738,843)               | (588,535)               |
| <b>Net current assets</b>                      |      | <u>736,825</u>          | <u>730,457</u>          |
| <b>Total assets less current liabilities</b>   |      | <u>5,276,523</u>        | <u>5,391,497</u>        |
| <b>Total net assets</b>                        |      | <u><u>5,276,523</u></u> | <u><u>5,391,497</u></u> |
| <b>Charity funds</b>                           |      |                         |                         |
| Restricted funds                               | 17   | 2,052,819               | 2,094,144               |
| Unrestricted funds                             | 17   | 3,223,704               | 3,297,353               |
| <b>Total funds</b>                             |      | <u><u>5,276,523</u></u> | <u><u>5,391,497</u></u> |

The financial statements were approved by the Board members on 20th April and signed on their behalf by

  
Audrey Fehilly (Chairperson)

  
Karen O'Connor

Date: 20/4/2021

The notes on pages 31 to 70 form part of these financial statements.

# Statement of cash flows

for the financial year ended 31 December 2020

|   | Note | 2020<br>€      | 2019<br>€      |
|---|------|----------------|----------------|
| <b>Cash flows from operating activities</b>                       |      |                |                |
| Net cash used in operating activities                             | 19   | 215,590        | 32,804         |
| <b>Cash flows from investing activities</b>                       |      |                |                |
| Proceeds from the sale of tangible fixed assets                   |      | -              | 50             |
| Purchase of tangible fixed assets                                 |      | (38,086)       | (67,229)       |
| Deposit account investments                                       |      | (29)           | (277,961)      |
| <b>Net cash used in investing activities</b>                      |      | (38,115)       | (345,140)      |
| <b>Cash flows from financing activities</b>                       |      |                |                |
| <b>Net cash provided by financing activities</b>                  |      | -              | -              |
| <b>Change in cash and cash equivalents in the financial year</b>  |      | 177,475        | (312,336)      |
| Cash and cash equivalents at the beginning of the financial year  |      | 221,426        | 533,762        |
| <b>Cash and cash equivalents at the end of the financial year</b> | 20   | <u>398,901</u> | <u>221,426</u> |

The notes on pages 31 to 70 form part of these financial statements



# Notes to the financial statements

for the financial year ended 31 December 2020

## 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 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 Charities' accounting policies (see note 3).

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

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

### 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.

### 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.

## Notes to the financial statements

for the financial year ended 31 December 2020

### 2. Accounting policies (continued)

#### 2.3 Income (continued)

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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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.

# Notes to the financial statements

for the financial year ended 31 December 2020

## 2. Accounting policies (continued)

### 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.

### 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.

## Notes to the financial statements

for the financial year ended 31 December 2020

### **2. Accounting policies (continued)**

#### **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.

#### **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.

## Notes to the financial statements

for the financial year ended 31 December 2020

### 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 €4,539,698 (2019: €4,661,040)

# Notes to the financial statements

for the financial year ended 31 December 2020

## 4. Income from charitable activities

|   | Unrestricted<br>funds<br>2020<br>€ | Restricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|---|------------------------------------|----------------------------------|-----------------------------|
| Income from charitable activities - Youth Development | -                                  | 286,914                          | 286,914                     |
| Income from charitable activities - Youth Support     | -                                  | 2,183,807                        | 2,183,807                   |
| Income from charitable activities - Training          | -                                  | 1,125,549                        | 1,125,549                   |
| Income from charitable activities - Technical Support | -                                  | 582,948                          | 582,948                     |
| <b>Total 2020</b>                                     | <b>-</b>                           | <b>4,179,218</b>                 | <b>4,179,218</b>            |
|   | Unrestricted<br>funds<br>2019<br>€ | Restricted<br>funds<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
| 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                     |
| <b>Total 2019</b>                                     | <b>7,318</b>                       | <b>4,376,051</b>                 | <b>4,383,369</b>            |

## 5. Income from donations

|           | Unrestricted<br>funds<br>2020<br>€ | Restricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|-----------|------------------------------------|----------------------------------|-----------------------------|
| Donations | 3,233                              | 3,035                            | 6,268                       |
|           | Unrestricted<br>funds<br>2019<br>€ | Restricted<br>funds<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
| Donations | 6,297                              | 7,088                            | 13,385                      |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 6. Investment income

|                   | Unrestricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|-------------------|------------------------------------|-----------------------------|
| Investment income | <u>34</u>                          | <u>34</u>                   |

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

## 7. Other incoming resources

|                | Unrestricted<br>funds<br>2020<br>€ | Restricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|----------------|------------------------------------|----------------------------------|-----------------------------|
| Club insurance | 1,200                              | 4,350                            | 5,550                       |
| Rent           | 53,728                             | 36,239                           | 89,967                      |
| Other          | 38,944                             | -                                | 38,944                      |
|                | <u>93,872</u>                      | <u>40,589</u>                    | <u>134,461</u>              |

|                | Unrestricted<br>funds<br>2019<br>€ | Restricted<br>funds<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
|----------------|------------------------------------|----------------------------------|-----------------------------|
| 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>              |

## Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant  | Term             | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|--|------------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| -   | Community Foundation of Ireland                                     | Community Mapping Project                            | Once off in 2016 | -                   | -                    | 2,717                         | 2,717                       | 2,717                     | -                    | -                    | -                       |
| Pobal/Youth Work Ireland                        | Department of Children, Equality, Disability, Integration and Youth | Youth Services Grant                                 | Jan to Dec 2020  | 124,566             | -                    | 9                             | -                           | 124,113                   | 124,566              | -                    | 462                     |
| Youthwork Ireland                               | Department of Children, Equality, Disability, Integration and Youth | Youth Climate Justice Project                        | Jan to Dec 2020  | 2,000               | -                    | -                             | -                           | 600                       | 2,000                | -                    | 1,400                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Special Programmes for Youth (SPY) Outreach          | Jan to Jun 2020  | 45,804              | -                    | -                             | -                           | 45,804                    | 45,804               | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | SPY Special Social and Educational Initiative (SSEI) | Jan to Jun 2021  | 83,576              | -                    | 8,629                         | 8,629                       | 92,160                    | 83,576               | -                    | 45                      |



# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant                              | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|--|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Youth Information Centre                   | Jan to Dec 2020 | 52,033              | -                    | -                             | -                           | 52,033                    | 52,033               | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | SPY Youth Resource                         | Jan to Jun 2020 | 146,298             | -                    | -                             | -                           | 146,298                   | 146,298              | -                    | -                       |
| Tusla   | Department of Children, Equality, Disability, Integration and Youth | Child and Family Agency Section 56/59      | Jan to Jun 2020 | 304,086             | -                    | 18,773                        | 10,018                      | 314,103                   | 304,086              | -                    | 8,756                   |
| Tusla   | Department of Children, Equality, Disability, Integration and Youth | Creative Community Alternatives Initiative | Jan to Dec 2019 | -                   | -                    | 21,716                        | 31                          | 31                        | -                    | -                    | 21,685                  |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant                               | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|---|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Tusla   | Department of Children, Equality, Disability, Integration and Youth | CYPSC                                       | 2021            | 5,500               | -                    | -                             | -                           | -                         | 5,500                | -                    | 5,500                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Capital Funding Scheme- Disadvantaged Youth | Jan to Dec 2020 | -                   | -                    | 12                            | -                           | 12                        | -                    | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | SPY Disadvantaged Youth                     | Jan to Dec 2020 | 35,286              | -                    | -                             | -                           | 35,286                    | 35,286               | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | SPY East Limerick Youth Project             | Jan to Jun 2020 | 44,602              | -                    | -                             | -                           | 43,630                    | 44,602               | -                    | 971                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | SPY West Limerick Youth Project             | Jan to Jun 2020 | 41,372              | -                    | -                             | -                           | 41,372                    | 41,372               | -                    | -                       |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant   | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|---|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Young People's Facilities and Services Fund Round 1 (YPFSF1) Travellers Programme | Jan to Jun 2020 | 10,374              | -                    | 5,308                         | -                           | 9,552                     | 10,374               | -                    | 6,130                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Youth Club Grants   | 2019/2020       | 8,410               | -                    | 4,386                         | 4,467                       | 2,697                     | 8,410                | -                    | 10,099                  |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Capital Funding Scheme-Lava Javaz   | Jan to Dec 2020 | 13,603              | -                    | -                             | -                           | 13,603                    | 13,603               | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Garryowen Youth Project   | Jan to Jun 2020 | 62,229              | -                    | 7,134                         | 7,134                       | 60,322                    | 62,229               | -                    | 9,041                   |

## Notes to the financial statements

for the financial year ended 31 December 2020

**8. DPER grant funding note (continued)**

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant                  | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|--------------------------------|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Youth Employability Initiative | 2019/2020       | -                   | -                    | 9,853                         | 9,853                       | 9,853                     | -                    | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | LGBTI+ Service Grant Scheme    | 2019/2020       | -                   | -                    | 1,000                         | -                           | 707                       | -                    | -                    | 293                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | LGBTI+ Service Grant Scheme    | Jan to Dec 2020 | 3,506               | -                    | -                             | -                           | 480                       | 3,506                | -                    | 3,026                   |
| Limerick City and County Council                | Department of Children, Equality, Disability, Integration and Youth | Comhairle na nÓg               | Jan to Dec 2019 | -                   | 9,573                | -                             | -                           | -                         | 9,573                | -                    | -                       |

## Notes to the financial statements

for the financial year ended 31 December 2020

### 8. DPER grant funding note (continued)

| Intermediary /Agency  | Grantor /Sponsoring Government Department                           | Name of Grant                   | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|---------------------------------|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick City and County Council                                    | Department of Children, Equality, Disability, Integration and Youth | Comhairle na nÓg                | Jan to Dec 2020 | 14,378              | -                    | -                             | -                           | 14,378                    | 4,696                | 9,682                | -                       |
| Department of Children, Equality, Disability, Integration and Youth | Department of Children, Equality, Disability, Integration and Youth | What Works Network Support Fund | Jan to Dec 2019 | -                   | -                    | 31                            | -                           | -                         | -                    | -                    | 31                      |
| Limerick and Clare Education and Training Board                     | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes               | 2020/2021       | 700                 | -                    | -                             | -                           | 524                       | 700                  | -                    | 176                     |
| Limerick and Clare Education and Training Board                     | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes               | 2020/2021       | 1,500               | -                    | -                             | -                           | 1,500                     | 1,500                | -                    | -                       |

## Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant     | Term      | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|-------------------|-----------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 1,400               | -                    | -                             | -                           | 1,400                     | 1,400                | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 1,700               | -                    | -                             | -                           | 1,700                     | 1,700                | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 2,000               | -                    | -                             | -                           | 524                       | 2,000                | -                    | 1,476                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 650                 | -                    | -                             | -                           | -                         | 650                  | -                    | 650                     |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant     | Term      | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|-------------------|-----------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 600                 | -                    | -                             | -                           | 600                       | 600                  | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 600                 | -                    | -                             | -                           | -                         | 600                  | -                    | 600                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 2,350               | -                    | -                             | -                           | 2,116                     | 2,350                | -                    | 234                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Summer Programmes | 2020/2021 | 600                 | -                    | -                             | -                           | 600                       | 600                  | -                    | -                       |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant                                 | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|---|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Local Youth Creative Partnership - Youth Arts | Jan to Dec 2020 | 3,800               | -                    | -                             | -                           | 3,800                     | 3,800                | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Local Youth Creative Partnership - Youth Arts | Jan to Dec 2020 | 1,500               | -                    | -                             | -                           | 1,500                     | 1,500                | -                    | -                       |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant                          | 2020/2021       | 1,750               | -                    | -                             | -                           | 1,711                     | 1,750                | -                    | 39                      |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant                          | 2020/2021       | 1,750               | -                    | -                             | -                           | -                         | 1,750                | -                    | 1,750                   |



# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant        | Term      | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|----------------------|-----------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant | 2020/2021 | 1,750               | -                    | -                             | -                           | 1,560                     | 1,750                | -                    | 190                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant | 2020/2021 | 1,750               | -                    | -                             | -                           | -                         | 1,750                | -                    | 1,750                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant | 2020/2021 | 1,750               | -                    | -                             | -                           | -                         | 1,750                | -                    | 1,750                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant | 2020/2021 | 1,750               | -                    | -                             | -                           | 24                        | 1,750                | -                    | 1,726                   |

## Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant              | Term      | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|----------------------------|-----------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant       | 2020/2021 | 1,740               | -                    | -                             | -                           | 1,627                     | 1,740                | -                    | 113                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Infrastructure Upgrade | 2020/2021 | 19,500              | -                    | -                             | -                           | -                         | 19,500               | -                    | 19,500                  |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant       | 2020/2021 | 400                 | -                    | -                             | -                           | -                         | 400                  | -                    | 400                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant       | 2020/2021 | 400                 | -                    | -                             | -                           | -                         | 400                  | -                    | 400                     |

## Notes to the financial statements

for the financial year ended 31 December 2020

### 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant  | Term             | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|--|------------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | ICT Investment Grant Southhill Connections           | 2020/2021        | 400                 | -                    | -                             | -                           | -                         | 400                  | -                    | 400                     |
| Limerick and Clare Education and Training Board | Department of Education and Skills                                  | Local Creative Youth Partnership Programme           | 2019/2020        | 430                 | -                    | 132                           | 81                          | 349                       | 430                  | -                    | 213                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU Rathkeale/Askeaton                               | July to Dec 2020 | 96,450              | -                    | -                             | -                           | 86,097                    | 96,450               | -                    | 10,353                  |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU Rathkeale Transport distribution of 2020 surplus | Jan to Dec 2021  | 2,000               | -                    | -                             | -                           | -                         | 2,000                | -                    | 2,000                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU Garryowen Youth Together                         | July to Dec 2020 | 62,851              | -                    | -                             | -                           | 62,851                    | 62,851               | -                    | -                       |

## Notes to the financial statements

for the financial year ended 31 December 2020

**8. DPER grant funding note (continued)**

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant  | Term             | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|--|------------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU LAVA JAVAS Youth Project                               | July to Dec 2020 | 83,132              | -                    | -                             | -                           | 68,220                    | 83,132               | -                    | 14,912                  |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU City Surburbs  | July to Dec 2020 | 90,900              | -                    | -                             | -                           | 86,997                    | 90,900               | -                    | 3,903                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU East Limerick Youth Project                            | July to Dec 2020 | 80,800              | -                    | -                             | -                           | 74,929                    | 80,800               | -                    | 5,871                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU East Limerick - Transport distribution of 2020 surplus | Jan to Dec 2021  | 2,500               | -                    | -                             | -                           | -                         | 2,500                | -                    | 2,500                   |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | UBU Kings Island and Surrounds                             | July to Dec 2020 | 60,600              | -                    | -                             | -                           | 53,219                    | 60,600               | -                    | 7,381                   |

## Notes to the financial statements

for the financial year ended 31 December 2020

### 8. DPER grant funding note (continued)

| Intermediary /Agency                            | Grantor /Sponsoring Government Department                           | Name of Grant                    | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---|---|----------------------------------|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Covid Fund Minor Grant Rathkeale | 2020/2021       | 200                 | -                    | -                             | -                           | 80                        | 200                  | -                    | 120                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Covid Fund Minor Grant Rathkeale | 2020/2021       | 200                 | -                    | -                             | -                           | -                         | 200                  | -                    | 200                     |
| Limerick and Clare Education and Training Board | Department of Children, Equality, Disability, Integration and Youth | Covid Fund Minor Grant Rathkeale | 2020/2021       | 200                 | -                    | -                             | -                           | -                         | 200                  | -                    | 200                     |
| Limerick and Clare Education and Training Board | Department of Education and Skills                                  | Community Training Centre        | Jan to Dec 2020 | 1,048,303           | -                    | -                             | -                           | 1,048,303                 | 971,077              | 77,226               | -                       |
| Limerick and Clare Education and Training Board | Department of Education and Skills                                  | Covid Learner Fund MAD           | 2020/2021       | 65,000              | -                    | -                             | -                           | -                         | 65,000               | -                    | 65,000                  |

## Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency | Grantor /Sponsoring Government Department              | Name of Grant               | Term                           | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|----------------------|--|-----------------------------|--------------------------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| -                    | Department of Employment Affairs and Social Protection | Community Employment Scheme | Oct 2020 to Sep 2021           | 112,941             | -                    | -                             | -                           | 76,078                    | 102,923              | 10,018               | 36,863                  |
| -                    | Department of Employment Affairs and Social Protection | Community Employment Scheme | October 2018 to September 2019 | -                   | 10,482               | -                             | -                           | -                         | 10,482               | -                    | -                       |
| -                    | Department of Employment Affairs and Social Protection | Community Employment Scheme | October 2019 to September 2020 | 183,279             | 32,300               | 38,137                        | 38,137                      | 221,416                   | 207,108              | 8,471                | -                       |
| -                    | Department of Employment Affairs and Social Protection | Job Initiative Scheme       | July 2020 to July 2021         | 95,948              | -                    | -                             | -                           | 74,403                    | 89,892               | 6,056                | 21,545                  |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency            | Grantor /Sponsoring Government Department              | Name of Grant                                     | Term                        | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|---------------------------------|--|---|-----------------------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| -                               | Department of Employment Affairs and Social Protection | Job Initiative Scheme                             | July 2019 to June 2020      | 50,400              | 7,243                | 21,648                        | 21,648                      | 72,048                    | 57,642               | -                    | -                       |
| -                               | Department of Employment Affairs and Social Protection | School Meals (Local Projects) Scheme              | September 2019 to July 2020 | 5,859               | 149                  | 1,255                         | 4,804                       | 5,873                     | 5,956                | 51                   | 1,240                   |
| Health Service Executive        | Department of Health                                   | Addiction Service - Signpost for Youth Project    | Jan to Dec 2020             | 86,500              | -                    | -                             | -                           | 71,379                    | 86,500               | -                    | 15,121                  |
| Health Service Executive        | Department of Health                                   | Mental Health Project                             | Jan to Dec 2020             | 127,410             | -                    | 39,725                        | 8,400                       | 135,810                   | 127,410              | -                    | 31,325                  |
| Health Service Executive        | Department of Health                                   | Traveller Health                                  | Jan to Dec 2020             | 3,500               | -                    | 870                           | 426                         | 3,926                     | 3,500                | -                    | 444                     |
| Health Service Executive        | Department of Health                                   | Mid West Traveller Youth Mental Health Initiative | 2019/2021                   | 21,334              | -                    | 35,603                        | -                           | 18,538                    | 21,334               | -                    | 38,399                  |
| NOSP - Health Service Executive | Department of Health                                   | Making Services More Accessible                   | Dec 2020 to Dec 2021        | 9,400               | -                    | -                             | -                           | -                         | 9,400                | -                    | 9,400                   |

## Notes to the financial statements

for the financial year ended 31 December 2020

**8. DPER grant funding note (continued)**

| Intermediary /Agency   | Grantor /Sponsoring Government Department     | Name of Grant                                | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|--|---|--|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Mid West Regional Drugs and Alcohol Forum                        | Department of Health                          | MWRDAF Small Grants                          | Jan to Dec 2020 | 1,500               | -                    | -                             | -                           | -                         | 1,500                | -                    | 1,500                   |
| Mid West Regional Drugs and Alcohol Forum                        | Department of Health                          | MWRDAF Small Grants                          | 2019/2020       | -                   | -                    | 2,000                         | -                           | -                         | -                    | -                    | 2,000                   |
| Mid West Regional Drugs and Alcohol Forum                        | Department of Health                          | MWRDAF Small Grants                          | 2019/2020       | -                   | -                    | -                             | -                           | -                         | -                    | -                    | -                       |
| Irish Youth Justice Service                                      | Department of Justice and Equality            | Garda's Youth Diversion Projects             | 2019/2020       | -                   | -                    | 1,311                         | 1,311                       | 1,311                     | -                    | -                    | -                       |
| Irish Youth Justice Service                                      | Department of Justice and Equality            | Communities Integration Fund                 | Jan to Dec 2020 | 512,101             | -                    | 27,127                        | 27,127                      | 478,756                   | 512,101              | -                    | 60,472                  |
| Irish Youth Justice Service                                      | Department of Justice and Equality            | Leader Rural Development Programme 2014-2020 | 2019/2020       | -                   | -                    | 5,000                         | 3,860                       | 3,860                     | -                    | -                    | 1,140                   |
| Local Community Development Committee/Ballyhoura Development CLG | Department of Rural and Community Development | Rural Youth Research                         | 2018/2021       | 3,171               | 20,000               | -                             | -                           | 3,171                     | 23,171               | -                    | -                       |



## Notes to the financial statements

for the financial year ended 31 December 2020

**8. DPER grant funding note (continued)**

| Intermediary /Agency   | Grantor /Sponsoring Government Department     | Name of Grant  | Term            | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|--|---|--|-----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Local Community Development Committee/Ballyhoura Development CLG | Department of Rural and Community Development | Leader Rural Development Programme 2014-2020- Youth Leadership and Citizenship Project | 2018/2020       | -                   | 11,336               | -                             | -                           | -                         | -                    | 11,336               | -                       |
| Limerick City and County Council                                 | Department of Rural and Community Development | Social Intervention Fund - The Factory Southside Youth Space                           | Jan to Dec 2020 | 112,456             | 32,000               | -                             | -                           | 97,369                    | 127,587              | 16,871               | 15,087                  |
| Limerick City and County Council                                 | Department of Rural and Community Development | Social Intervention Fund - Youth Cafes   | Jan to Dec 2020 | 12,000              | -                    | -                             | -                           | 8,997                     | 12,000               | -                    | 3,003                   |
| Limerick City and County Council                                 | Department of Rural and Community Development | Social Intervention Fund - Youth Cafes   | Jan to Dec 2019 | -                   | 20,000               | -                             | -                           | -                         | 20,000               | -                    | -                       |
| -  | Youth Work Ireland                            | IYMA Bursary   | Jan to Dec 2020 | 180                 | -                    | -                             | -                           | 180                       | 180                  | -                    | -                       |
| Limerick City and County Council                                 | Limerick City and County Council              | Peer Mentoring   | Jan to Dec 2020 | 6,000               | -                    | -                             | -                           | 3,543                     | 6,000                | -                    | 2,457                   |

## Notes to the financial statements

for the financial year ended 31 December 2020

## 8. DPER grant funding note (continued)

| Intermediary /Agency             | Grantor /Sponsoring Government Department   | Name of Grant                   | Term                 | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|----------------------------------|---|---------------------------------|----------------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| Limerick City and County Council | Department of Rural and Community Development                                       | Community Enhancement Programme | Jan to Dec 2020      | 5,000               | -                    | -                             | -                           | 5,000                     | -                    | 5,000                | -                       |
| Pobal                            | Department of Rural and Community Development                                       | Community Services Programme    | Jan to Jun 2020      | 96,381              | -                    | 32,371                        | 32,371                      | 124,808                   | 96,381               | -                    | 3,944                   |
| Pobal                            | European Social Fund and the Department of Employment Affairs and Social Protection | Ability programme               | 2019/2021            | 140,154             | -                    | 63,478                        | 63,478                      | 162,398                   | 140,154              | -                    | 41,235                  |
| Leargas                          | Department of Further and Higher Education, Research, Innovation and Science        | Erasmus+ Programme              | May 2019 to Feb 2020 | 785                 | 1,160                | -                             | -                           | -                         | 1,945                | -                    | 785                     |
| Paul Partnership                 | -   | SICAP Covid 19                  | Jan to Dec 2020      | 2,250               | -                    | -                             | -                           | 1,303                     | 2,250                | -                    | 947                     |

## Notes to the financial statements

for the financial year ended 31 December 2020

### 8. DPER grant funding note (continued)

| Intermediary /Agency | Grantor /Sponsoring Government Department                           | Name of Grant   | Term           | Grant Approved 2020 | Grant due 31/12/2019 | Deferred Income at 31/12/2019 | Released from Deferred 2019 | Income Recognised in SOFA | Amount Received 2020 | Grant due 31/12/2020 | Deferred Income to 2021 |
|----------------------|---|---|----------------|---------------------|----------------------|-------------------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------------|
| -                    | -   | Youth Cafes-Own Income                                | Jan - Dec 2020 | 235                 | -                    | 200                           | -                           | 235                       | 235                  | -                    | 200                     |
|                      | Department of Children, Equality, Disability, Integration and Youth |   |                |                     |                      |                               |                             |                           |                      |                      |                         |
| Tusla                |   | Youth Participation Seed Funding                      | 2020/2021      | 2,000               | -                    | 8,560                         | -                           | 5,072                     | 2,000                | -                    | 5,488                   |
| -                    | -   | Roches Feeds-Own Income                               | 2020/2021      | 2,000               | -                    | 2,024                         | 2,780                       | 2,269                     | 2,000                | -                    | 1,755                   |
| -                    | -   | Bruff Youth Café Outreach-Own Income                  | 2020           | -                   | -                    | 1,147                         | 580                         | 580                       | -                    | -                    | 567                     |
|                      |   | Tesco Backpack re Our Lady QOP- Own Income            | Jan - Dec 2020 | 484                 | -                    | 429                           | 429                         | 429                       | 484                  | -                    | 484                     |
| -                    | -   | Local Creative Youth Partnership Programme-Own Income | Jan - Dec 2020 | 635                 | -                    | -                             | -                           | 635                       | 635                  | -                    | -                       |
|                      |   | Northside Youth Space-Own Income                      | Jan - Dec 2020 | 62                  | -                    | -                             | -                           | 62                        | 62                   | -                    | -                       |
| -                    | -   | Other Grants/Donations                                | 2020/2021      | 96                  | -                    | -                             | -                           | 96                        | 96                   | -                    | -                       |
|                      |   |   |                | 4,319,118           | 160,820              | 384,917                       | 267,692                     | 4,179,218                 | 4,335,226            | 144,711              | 524,817                 |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 9. Analysis of expenditure on charitable activities

### Summary by fund type

|                   | Unrestricted<br>funds<br>2020<br>€ | Restricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|
| Youth Development | -                                  | 413,532                          | 413,532                     |
| Youth Support     | -                                  | 1,856,065                        | 1,856,065                   |
| Training          | -                                  | 1,122,281                        | 1,122,281                   |
| Technical Support | 170,788                            | 872,289                          | 1,043,077                   |
|                   | <u>170,788</u>                     | <u>4,264,167</u>                 | <u>4,434,955</u>            |

|                   | Unrestricted<br>funds<br>2019<br>€ | Restricted<br>funds<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
|-------------------|------------------------------------|----------------------------------|-----------------------------|
| 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>            |

## 10. Analysis of expenditure by activities

|                   | Activities<br>undertaken<br>directly<br>2020<br>€ | Support<br>costs<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|-------------------|---|-------------------------------|-----------------------------|
| Youth Support     | 1,965,188   | 22,928                        | 1,988,116                   |
| Youth Development | 252,269   | 24,012                        | 276,281                     |
| Training          | 1,117,533   | 8,889                         | 1,126,422                   |
| Technical Support | 902,141   | 141,995                       | 1,044,136                   |
|                   | <u>4,237,131</u>                                  | <u>197,824</u>                | <u>4,434,955</u>            |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 10. Analysis of expenditure by activities (continued)

|  |                            |                                   | Activities<br>undertaken<br>directly<br>2019<br>€ | Support<br>costs<br>2019<br>€     | Total<br>funds<br>2019<br>€ |
|--|----------------------------|-----------------------------------|---|-----------------------------------|-----------------------------|
| 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>            |
| <b>Analysis of direct costs</b>                  |                            |                                   |   |                                   |                             |
|  | Youth Support<br>2020<br>€ | Youth<br>Development<br>2020<br>€ | Training<br>2020<br>€                             | Technical<br>Support<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
| Wages & Salaries                                 | 1,583,471                  | 175,565                           | 787,624   | 838,291                           | 3,384,951                   |
| Rent & Rates                                     | 55,767                     | 1,058                             | 70,061  | (626)                             | 126,260                     |
| Light & Heat                                     | 12,047                     | 12,598                            | 35,428  | 18,276                            | 78,349                      |
| Insurance  | 53,526                     | 8,454                             | 7,780   | 6,214                             | 75,974                      |
| Repairs & Maintenance                            | 12,642                     | 8,353                             | 97,862  | 23,432                            | 142,289                     |
| Security Costs                                   | 1,286                      | 1,502                             | 870   | 4,074                             | 7,732                       |
| Programmes                                       | 183,300                    | 32,617                            | 68,954  | (13,438)                          | 271,433                     |
| Travel & Transport Costs                         | 14,067                     | 818                               | 305   | (62)                              | 15,128                      |
| Special Inputs                                   | -                          | -                                 | 15,176  | (1,592)                           | 13,584                      |
| Canteen Expenses                                 | -                          | -                                 | 4,124   | (92)                              | 4,032                       |
| Sundry Expenses                                  | 4,886                      | 1,479                             | 3,302   | 6,343                             | 16,010                      |
| Fundraising Training and<br>Residential Expenses | 15,328                     | 1,564                             | 4,165   | 6,850                             | 27,907                      |
| Advertising, Stationery and<br>Telephone         | 28,868                     | 8,261                             | 21,882  | 14,471                            | 73,482                      |
|  | <u>1,965,188</u>           | <u>252,269</u>                    | <u>1,117,533</u>                                  | <u>902,141</u>                    | <u>4,237,131</u>            |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 10. Analysis of expenditure by activities (continued)

### Analysis of direct costs (continued)

|  | Youth<br>Development<br>2019<br>€ | Youth<br>Support<br>2019<br>€ | Training<br>2019<br>€ | Technical<br>Support<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
|--|-----------------------------------|-------------------------------|-----------------------|-----------------------------------|-----------------------------|
| 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<br>Residential Expenses | 2,217                             | 19,199                        | 10,584                | 19,494                            | 51,494                      |
| Advertising, Stationery and<br>Telephone         | 3,593                             | 32,532                        | 26,822                | 20,808                            | 83,755                      |
| Programme Research Costs                         | 18,000                            | -                             | -                     | -                                 | 18,000                      |
| (Profit)/Loss on Disposal of<br>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 2020

## 10. Analysis of expenditure by activities (continued)

### Analysis of support costs

|                           | Youth<br>Development<br>2020<br>€ | Youth Support<br>2020<br>€ | Training<br>2020<br>€ | Technical<br>Support<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|---------------------------|-----------------------------------|----------------------------|-----------------------|-----------------------------------|-----------------------------|
| Legal & Professional Fees | -                                 | -                          | 1,050                 | 7,200                             | 8,250                       |
| Audit Fees                | 14,860                            | 2,977                      | 5,184                 | 4,515                             | 27,536                      |
| Depreciation              | 9,087                             | 19,898                     | 2,601                 | 127,843                           | 159,429                     |
| Bank interest & charges   | 65                                | 53                         | 54                    | 2,437                             | 2,609                       |
|                           | <u>24,012</u>                     | <u>22,928</u>              | <u>8,889</u>          | <u>141,995</u>                    | <u>197,824</u>              |

|                           | Youth<br>Development<br>2019<br>€ | Youth<br>Support<br>2019<br>€ | Training<br>2019<br>€ | Technical<br>Support<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
|---------------------------|-----------------------------------|-------------------------------|-----------------------|-----------------------------------|-----------------------------|
| 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>              |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 11. Staff costs

|                    | 2020<br>€        | 2019<br>€        |
|--------------------|------------------|------------------|
| Wages and salaries | 2,982,728        | 3,012,264        |
| Employers PRSI     | 286,484          | 289,860          |
| Pension            | 115,738          | 128,965          |
|                    | <u>3,384,950</u> | <u>3,431,089</u> |

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

|                   | 2020<br>No. | 2019<br>No. |
|-------------------|-------------|-------------|
| Youth Development | 5           | 10          |
| Youth Support     | 39          | 37          |
| Training          | 14          | 18          |
| Technical Support | 42          | 33          |
|                   | <u>100</u>  | <u>98</u>   |

The number of employees whose employee benefits (excluding employer pension costs) exceeded €70,000 was:

|                               | 2020<br>No. | 2019<br>No. |
|-------------------------------|-------------|-------------|
| In the band €70,001 - €80,000 | 2           | 1           |

The total key management personnel salaries for five positions were €319,429 (2019: €312,486)



# Notes to the financial statements

for the financial year ended 31 December 2020

## 12. Board members' remuneration and expenses

During the financial year, no Board members received any remuneration or other benefits (2019 - €NIL-).

During the financial year ended 31 December 2020, no Board member expenses have been incurred (2019 - €NIL).

## 13. Tangible fixed assets

|                               | Freehold<br>property<br>€ | Fixtures and<br>fittings<br>€ | Computer<br>equipment<br>€ | Total<br>€       |
|-------------------------------|---------------------------|-------------------------------|----------------------------|------------------|
| <b>Cost or valuation</b>      |                           |                               |                            |                  |
| At 1 January 2020             | 5,186,095                 | 1,202,322                     | 299,757                    | 6,688,174        |
| Additions                     | 18,603                    | 8,098                         | 11,385                     | 38,086           |
| At 31 December 2020           | 5,204,698                 | 1,210,420                     | 311,142                    | 6,726,260        |
| <b>Depreciation</b>           |                           |                               |                            |                  |
| At 1 January 2020             | 714,828                   | 1,077,860                     | 234,446                    | 2,027,134        |
| Charge for the financial year | 104,074                   | 32,645                        | 22,709                     | 159,428          |
| At 31 December 2020           | 818,902                   | 1,110,505                     | 257,155                    | 2,186,562        |
| <b>Net book value</b>         |                           |                               |                            |                  |
| At 31 December 2020           | <u>4,385,796</u>          | <u>99,915</u>                 | <u>53,987</u>              | <u>4,539,698</u> |
| At 31 December 2019           | <u>4,471,267</u>          | <u>124,462</u>                | <u>65,311</u>              | <u>4,661,040</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 2020

## 14. Debtors

|                                | 2020<br>€      | 2019<br>€      |
|--------------------------------|----------------|----------------|
| <b>Due within one year</b>     |                |                |
| Other debtors                  | 120            | -              |
| Prepayments and accrued income | 165,391        | 172,535        |
|                                | <u>165,511</u> | <u>172,535</u> |

## 15. Current asset investments

|               | 2020<br>€      | 2019<br>€      |
|---------------|----------------|----------------|
| Bank deposits | <u>889,893</u> | <u>889,864</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

|                                    | 2020<br>€      | 2019<br>€      |
|------------------------------------|----------------|----------------|
| Bank overdrafts                    | 21,363         | 35,167         |
| Trade creditors                    | 53,219         | 27,874         |
| Other taxation and social security | 65,579         | 73,209         |
| Deferred income                    | 558,156        | 416,665        |
| Accruals                           | 40,526         | 35,620         |
|                                    | <u>738,843</u> | <u>588,535</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 2020

## 17. Summary of funds

### Summary of funds - current financial year

|                  | Balance at 1<br>January<br>2020<br>€ | Income<br>€      | Expenditure<br>€   | Balance at<br>31<br>December<br>2020<br>€ |
|------------------|--------------------------------------|------------------|--------------------|---|
| General funds    | 3,297,353                            | 97,139           | (170,788)          | 3,223,704                                 |
| Restricted funds | 2,094,144                            | 4,222,842        | (4,264,167)        | 2,052,819                                 |
|                  | <u>5,391,497</u>                     | <u>4,317,508</u> | <u>(4,432,482)</u> | <u>5,276,523</u>                          |

### Summary of funds - prior financial year

|                  | Balance at<br>1 January<br>2019<br>€ | Income<br>€      | Expenditure<br>€   | Balance at<br>31 December<br>2019<br>€ |
|------------------|--------------------------------------|------------------|--------------------|--|
| 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>5,391,497</u>                       |

## 18. Analysis of net assets between funds

### Analysis of net assets between funds - current period

|                               | Unrestricted<br>funds<br>2020<br>€ | Restricted<br>funds<br>2020<br>€ | Total<br>funds<br>2020<br>€ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets         | 2,453,392                          | 2,086,306                        | 4,539,698                   |
| Current assets                | 834,969                            | 640,699                          | 1,475,668                   |
| Creditors due within one year | (64,657)                           | (674,186)                        | (738,843)                   |
| <b>Total</b>                  | <u>3,223,704</u>                   | <u>2,052,819</u>                 | <u>5,276,523</u>            |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 18. Analysis of net assets between funds (continued)

### Analysis of net assets between funds - prior period

|                               | Unrestricted<br>funds<br>2019<br>€ | Restricted<br>funds<br>2019<br>€ | Total<br>funds<br>2019<br>€ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| 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)                   |
| <b>Total</b>                  | <u>3,297,353</u>                   | <u>2,094,144</u>                 | <u>5,391,497</u>            |

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

|   | 2020<br>€      | 2019<br>€     |
|---|----------------|---------------|
| Net expenditure for the period (as per Statement of Financial Activities) | (114,974)      | (212,010)     |
| <b>Adjustments for:</b>   |                |               |
| Depreciation charges  | 159,428        | 167,555       |
| (Profit)/Loss on the sale of fixed assets                                 | -              | (50)          |
| (Increase)/Decrease in debtors  | 7,024          | 3,868         |
| Increase/(Decrease) in creditors  | 164,112        | 73,441        |
| <b>Net cash provided by operating activities</b>                          | <u>215,590</u> | <u>32,804</u> |

## 20. Analysis of cash and cash equivalents

|  | 2020<br>€      | 2019<br>€      |
|--|----------------|----------------|
| Cash in hand                           | 420,264        | 256,593        |
| Overdraft facility repayable on demand | (21,363)       | (35,167)       |
| <b>Total cash and cash equivalents</b> | <u>398,901</u> | <u>221,426</u> |

# Notes to the financial statements

for the financial year ended 31 December 2020

## 21. Analysis of changes in net debt

|                                     | At 1 January<br>2020<br>€ | Cash flows<br>€ | Other<br>non-cash<br>changes<br>€ | At 31<br>December<br>2020<br>€ |
|-------------------------------------|---------------------------|-----------------|-----------------------------------|--------------------------------|
| Cash at bank and in hand            | 256,593                   | 163,671         | -                                 | 420,264                        |
| Bank overdrafts repayable on demand | (35,167)                  | 13,804          | -                                 | (21,363)                       |
| Liquid investments                  | 889,864                   | -               | 29                                | 889,893                        |
|                                     | <u>1,111,290</u>          | <u>177,475</u>  | <u>29</u>                         | <u>1,288,794</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 €115,738 (2019: €128,965) 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 2020 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

|                       | 2020<br>€ | 2019<br>€     |
|-----------------------|-----------|---------------|
| Not later than 1 year | <u>-</u>  | <u>21,328</u> |

The operating lease charges expensed to the profit and loss in the year were €21,328 (2019:€21,328).

## 24. Related party transactions

During the year ended 31<sup>st</sup> December 2020, there were no charges from O’Gorman Solicitors to Limerick Youth Service (2019: €5,676) for legal services. There is ongoing work between the two parties, which is yet to be billed. O’Gorman Solicitors was controlled by a board member, this board member is no longer in place in LYS. There are no other related party transactions to disclose in 2020.

## 25. Post balance sheet events

There were no post balance sheet events in 2021.

## Notes to the financial statements

for the financial year ended 31 December 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.

## **Limerick Youth Service**

### **Management information**

For the financial period ended 31 December 2020

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

Limerick Youth Service  
**Schedule to the detailed accounts**  
for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
– 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 31<sup>st</sup> DECEMBER 2020**

|   | 2020<br>€             | 2019<br>€             |
|---|-----------------------|-----------------------|
| <b><u>INCOME</u></b>                        |                       |                       |
| Grant                                       |                       |                       |
| B/fwd from 2019                             | 9                     | 70                    |
| 2020 Allocation                             | 124,565               | 121,299               |
| Other Income                                | <u>0</u>              | <u>0</u>              |
| <b>Total Income</b>                         | <b>124,574</b>        | <b>121,369</b>        |
| <b><u>EXPENDITURE</u></b>                   |                       |                       |
| Gross Salary, Employer's PRSI and Pension   | 91,424                | 109,843               |
| Rent  | 0                     | 0                     |
| Light and Heat                              | 0                     | 0                     |
| Insurance                                   | 2,231                 | 1,500                 |
| Repairs, Maintenance and Equipment          | 9,253                 | 1,500                 |
| Security                                    | 0                     | 0                     |
| Programmes                                  | 264                   | 1,500                 |
| Staff Travel                                | 103                   | 379                   |
| Sundry (Subscriptions)                      | 4,350                 | 4,583                 |
| Administration Fees                         | 12,456                | 0                     |
| Training                                    | 0                     | 652                   |
| Advertising, Stationery, Telephone and R&D* | 3,292                 | 665                   |
| Health and Safety                           | 0                     | 0                     |
| Audit                                       | 740                   | 738                   |
| Bank Charges                                | <u>0</u>              | <u>0</u>              |
| <b>Total Expenditure</b>                    | <b><u>124,113</u></b> | <b><u>121,360</u></b> |
| <b>Surplus/(Deficit)</b>                    | <b>461</b>            | <b>9</b>              |
| (Surplus deferred to 2021)                  |                       |                       |



Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
– CITY OF DUBLIN YOUTH SERVICE BOARD/LIMERICK AND CLARE EDUCATION  
AND TRAINING BOARD**

**TYF - OUTREACH/SSEI/YOUTH RESOURE**

**PURPOSE OF GRANTS:** 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. 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. 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 31<sup>st</sup> DECEMBER 2020**

|  | 2020<br>€             | 2019<br>€             |
|--|-----------------------|-----------------------|
| <b><u>INCOME</u></b>                         |                       |                       |
| Grant  |                       |                       |
| B/fwd from 2019                              | 2,698                 | 207                   |
| 2020 Allocation                              | 275,678               | 551,354               |
| Other Income                                 | 13,596                | 6,061                 |
| Contributions                                | 0                     | 5,000                 |
| Club Insurance Fees                          | <u>4,350</u>          | <u>4,785</u>          |
| <b>Total Income</b>                          | <b>296,322</b>        | <b>567,407</b>        |
| <b><u>EXPENDITURE</u></b>                    |                       |                       |
| Gross Salary, Employer's PRSI and Pension    | 222,199               | 405,190               |
| Rent   | 900                   | 1,800                 |
| Light and Heat                               | 2,636                 | 3,682                 |
| Insurance (including Club Insurance)         | 10,533                | 17,970                |
| Repairs, Maintenance and Equipment           | 1,292                 | 14,037                |
| Security                                     | 271                   | 135                   |
| Programmes                                   | 14,778                | 37,822                |
| Transport                                    | 1,080                 | 5,605                 |
| Staff Travel                                 | 1,562                 | 6,551                 |
| Sundry                                       | 180                   | 180                   |
| Administration Fees                          | 27,568                | 55,136                |
| Training                                     | 2,451                 | 2,041                 |
| Advertising, Stationery, Telephone and R&D   | 10,791                | 9,534                 |
| Health and Safety                            | 1,308                 | 1,550                 |
| Audit  | 1,728                 | 3,476                 |
| Bank Charges                                 | <u>0</u>              | <u>0</u>              |
| <b>Total Expenditure</b>                     | <b><u>299,277</u></b> | <b><u>564,709</u></b> |
| <b>Surplus/(Deficit)</b>                     | <b>(2,955)</b>        | <b>2,698</b>          |
| (Deficit absorbed by Limerick Youth Service) |                       |                       |

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2020

## LIMERICK YOUTH SERVICE

### DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH – 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 31<sup>st</sup> DECEMBER 2020

|  | 2020                 | 2019                 |
|--|----------------------|----------------------|
|  | €                    | €                    |
| <b><u>INCOME</u></b>                         |                      |                      |
| Grant  |                      |                      |
| B/fwd from 2019                              | 0                    | 0                    |
| 2020 Allocation                              | 52,033               | 52,034               |
| Other Income                                 | <u>0</u>             | <u>0</u>             |
| <b>Total Income</b>                          | <b>52,033</b>        | <b>52,034</b>        |
| <br><b><u>EXPENDITURE</u></b>                |                      |                      |
| Gross Salary, Employer's PRSI and Pension    | 37,186               | 38,076               |
| Rent   | 1,923                | 2,000                |
| Light and Heat                               | 0                    | 0                    |
| Insurance                                    | 1,157                | 1,000                |
| Repairs, Maintenance and Equipment           | 384                  | 500                  |
| Security                                     | 0                    | 0                    |
| Programmes                                   | 1,975                | 1,947                |
| Transport                                    | 0                    | 0                    |
| Staff Travel                                 | 0                    | 177                  |
| Sundry (Subscriptions)                       | 317                  | 313                  |
| Administration Fees                          | 5,203                | 5,202                |
| Training                                     | 0                    | 20                   |
| Advertising, Stationery, Telephone and R&D   | 2,610                | 1,570                |
| Health and Safety                            | 308                  | 500                  |
| Audit  | 970                  | 738                  |
| Bank Charges                                 | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                     | <b><u>52,033</u></b> | <b><u>52,043</u></b> |
| <br><b>Surplus/(Deficit)</b>                 | <b>0</b>             | <b>(9)</b>           |
| (Deficit absorbed by Limerick Youth Service) |                      |                      |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
- 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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>           | <b>2019</b>           |
|--|-----------------------|-----------------------|
|  | <b>€</b>              | <b>€</b>              |
| <b><u>INCOME</u></b>                       |                       |                       |
| Grant                                      |                       |                       |
| B/fwd from 2019                            | 18,774                | 0                     |
| 2020 Allocation                            | 304,086               | 304,086               |
| Other Income                               | <u>0</u>              | <u>220</u>            |
| <b>Total Income</b>                        | <b>322,860</b>        | <b>304,306</b>        |
| <b><u>EXPENDITURE</u></b>                  |                       |                       |
| Gross Salary, Employer's PRSI and Pension  | 247,556               | 210,454               |
| Rent                                       | 7,437                 | 8,600                 |
| Light and Heat                             | 0                     | 0                     |
| Insurance                                  | 6,364                 | 5,000                 |
| Repairs, Maintenance and Equipment         | 0                     | 6,448                 |
| Security                                   | 0                     | 0                     |
| Programmes                                 | 7,768                 | 10,783                |
| Transport                                  | 370                   | 4,420                 |
| Staff Travel                               | 228                   | 847                   |
| Sundry (Recruitment)                       | 179                   | 360                   |
| Administration Fees                        | 30,408                | 30,409                |
| Training                                   | 2,114                 | 1,411                 |
| Advertising, Stationery, Telephone and R&D | 7,269                 | 4,550                 |
| Health and Safety                          | 1,696                 | 750                   |
| Audit                                      | 2,715                 | 1,500                 |
| Bank Charges                               | <u>0</u>              | <u>0</u>              |
| <b>Total Expenditure</b>                   | <b><u>314,104</u></b> | <b><u>285,532</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>8,756</b>          | <b>18,774</b>         |
| (Surplus deferred to 2021)                 |                       |                       |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH**

**UBU – LAVA JAVAS YOUTH PROJECT**

**PURPOSE OF GRANT:** UBU/Your place your space provides funding that supports young people to develop the personal and social skills required to improve their life chances. This includes services covering health and well-being, education, employment and social connectedness. The scheme will target young people aged between 10-24 years who are experiencing economic, social and cultural disadvantage

**YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>          | <b>2019</b>     |
|--|----------------------|-----------------|
|  | <b>€</b>             | <b>€</b>        |
| <b>INCOME</b>                              |                      |                 |
| Grant                                      |                      |                 |
| B/fwd from 2019                            | 0                    | 0               |
| 2020 Allocation                            | 83,132               | 0               |
| Other Income                               | <u>0</u>             | <u>0</u>        |
| <b>Total Income</b>                        | <b>83,132</b>        | <b>0</b>        |
| <b>EXPENDITURE</b>                         |                      |                 |
| Gross Salary, Employer's PRSI and Pension  | 51,661               | 0               |
| Rent                                       | 2,400                | 0               |
| Light and Heat                             | 0                    | 0               |
| Insurance                                  | 1,915                | 0               |
| Repairs, Maintenance and Equipment         | 345                  | 0               |
| Security                                   | 0                    | 0               |
| Programmes                                 | 1,085                | 0               |
| Transport                                  | 0                    | 0               |
| Staff Travel                               | 0                    | 0               |
| Sundry                                     | 0                    | 0               |
| Administration Fees                        | 8,313                | 0               |
| Training                                   | 0                    | 0               |
| Advertising, Stationery, Telephone and R&D | 1,294                | 0               |
| Health and Safety                          | 467                  | 0               |
| Audit                                      | 739                  | 0               |
| Bank Charges                               | <u>0</u>             | <u>0</u>        |
| <b>Total Expenditure</b>                   | <b><u>68,219</u></b> | <b><u>0</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>14,913</b>        | <b>0</b>        |
| (Surplus deferred to 2021)                 |                      |                 |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
- 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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>         | <b>2019</b>          |
|--|---------------------|----------------------|
|  | <b>€</b>            | <b>€</b>             |
| <b>INCOME</b>                              |                     |                      |
| Grant,                                     |                     |                      |
| B/fwd from 2019                            | 8,560               | 0                    |
| 2020 Allocation                            | 0                   | 20,000               |
| Other Grant                                | 2,000               | 0                    |
| <b>Total Income</b>                        | <b>10,560</b>       | <b>20,000</b>        |
| <b>EXPENDITURE</b>                         |                     |                      |
| Gross Salary, Employer's PRSI and Pension  | 0                   | 2,142                |
| Rent                                       | 0                   | 0                    |
| Light and Heat                             | 0                   | 0                    |
| Insurance                                  | 0                   | 0                    |
| Repairs, Maintenance and Equipment         | 0                   | 0                    |
| Security                                   | 0                   | 0                    |
| Programmes                                 | 5,072               | 8,675                |
| Transport                                  | 0                   | 123                  |
| Staff Travel                               | 0                   | 0                    |
| Sundry                                     | 0                   | 0                    |
| Administration Fees                        | 0                   | 500                  |
| Training                                   | 0                   | 0                    |
| Advertising, Stationery, Telephone and R&D | 0                   | 0                    |
| Health and Safety                          | 0                   | 0                    |
| Audit                                      | 0                   | 0                    |
| Bank Charges                               | 0                   | 0                    |
| <b>Total Expenditure</b>                   | <b><u>5,072</u></b> | <b><u>11,440</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>5,488</b>        | <b>8,560</b>         |
| (Surplus deferred to 2021)                 |                     |                      |

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2020

## LIMERICK YOUTH SERVICE

### DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH – LIMERICK AND CLARE EDUCATION AND TRAINING BOARD

#### TYF/UBU - DISADVANTAGED YOUTH/KINGSISLAND AND SURROUNDS

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

#### YEAR ENDED 31<sup>st</sup> DECEMBER 2020

|  | 2020<br>€            | 2019<br>€            |
|--|----------------------|----------------------|
| <b>INCOME</b>                              |                      |                      |
| Grant                                      |                      |                      |
| B/fwd from 2019                            | 858                  | 0                    |
| 2020 Allocation                            | 95,898               | 71,347               |
| Other Income                               |                      | 748                  |
| Other Grant                                |                      | 1,230                |
| DCYA Capital Funding Scheme                | —                    | <u>3,967</u>         |
| <b>Total Income</b>                        | <b>96,756</b>        | <b>77,292</b>        |
| <b>EXPENDITURE</b>                         |                      |                      |
| Gross Salary, Employer's PRSI and Pension  | 63,566               | 43,894               |
| Rent                                       | 5,700                | 5,200                |
| Light and Heat                             | 583                  | 0                    |
| Insurance                                  | 1,908                | 1,000                |
| Repairs, Maintenance and Equipment         | 172                  | 5,729                |
| Security                                   | 0                    | 0                    |
| Programmes                                 | 3,797                | 8,033                |
| Transport                                  | 339                  | 2,043                |
| Staff Travel                               | 0                    | 107                  |
| Sundry (Recruitment)                       | 0                    | 60                   |
| Administration Fees                        | 9,589                | 7,135                |
| Training                                   | 0                    | 263                  |
| Advertising, Stationery, Telephone and R&D | 1,629                | 1,482                |
| Health and Safety                          | 477                  | 750                  |
| Audit                                      | 757                  | 738                  |
| Bank Charges                               | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                   | <b><u>88,517</u></b> | <b><u>76,434</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>8,239</b>         | <b>858</b>           |

(Surplus deferred to 2021 - €7381 of the surplus relates to UBU funding in 2020 and the remainder of the surplus €858 relates to balance of other grants brought forward from 2019)

Limerick Youth Service  
Schedule to the detailed accounts  
for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
– LIMERICK AND CLARE EDUCATION AND TRAINING BOARD**

**TYF/UBU– 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. This funding was ceased in June 2020 and was replaced by new UBU Scheme

**YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>           | <b>2019</b>           |
|--|-----------------------|-----------------------|
|  | <b>€</b>              | <b>€</b>              |
| <b>INCOME</b>                              |                       |                       |
| Grant                                      |                       |                       |
| B/fwd from 2019                            |                       | 6,960                 |
| 2020 Allocation                            | 125,402               | 89,203                |
| Other Income                               |                       | 3,278                 |
| Other Grant                                |                       | 1,900                 |
| DCYA Capital Funding Scheme                | 0                     |                       |
| <b>Total Income</b>                        | <b>125,402</b>        | <b>101,341</b>        |
| <b>EXPENDITURE</b>                         |                       |                       |
| Gross Salary, Employer's PRSI and Pension  | 86,976                | 59,883                |
| Rent                                       | 3,150                 | 5,680                 |
| Light and Heat                             | 0                     | 0                     |
| Insurance                                  | 3,434                 | 2,000                 |
| Repairs, Maintenance and Equipment         | 0                     | 7,620                 |
| Security                                   | 0                     | 0                     |
| Programmes                                 | 3,083                 | 8,099                 |
| Transport                                  | 852                   | 3,584                 |
| Staff Travel                               | 2,590                 | 3,844                 |
| Sundry                                     | 0                     | 0                     |
| Administration Fees                        | 12,790                | 8,920                 |
| Training                                   | 0                     | 325                   |
| Advertising, Stationery, Telephone and R&D | 3,521                 | 1,733                 |
| Health and Safety                          | 837                   | 750                   |
| Audit                                      | 1,326                 | 738                   |
| Bank Charges                               | 0                     | 0                     |
| <b>Total Expenditure</b>                   | <b><u>118,559</u></b> | <b><u>103,176</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>6,843</b>          | <b>(1,835)</b>        |
| (Surplus deferred to 2021)                 |                       |                       |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**THE DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND  
YOUTH-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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>           | <b>2019</b>           |
|--|-----------------------|-----------------------|
|  | <b>€</b>              | <b>€</b>              |
| <b>INCOME</b>                              |                       |                       |
| Grant                                      |                       |                       |
| B/fwd from 2019                            | 7,134                 | 10,555                |
| 2020 Allocation                            | 125,080               | 133,799               |
| Other Income                               | <u>0</u>              | <u>0</u>              |
| <b>Total Income</b>                        | <b>132,214</b>        | <b>144,354</b>        |
| <b>EXPENDITURE</b>                         |                       |                       |
| Gross Salary, Employer's PRSI and Pension  | 91,917                | 96,536                |
| Rent                                       | 6,672                 | 6,672                 |
| Light and Heat                             | 0                     | 0                     |
| Insurance                                  | 2,478                 | 2,000                 |
| Repairs, Maintenance and Equipment         | 1,155                 | 5,567                 |
| Security                                   | 0                     | 0                     |
| Programmes                                 | 3,423                 | 8,089                 |
| Transport                                  | 691                   | 1,302                 |
| Staff Travel                               | 0                     | 0                     |
| Sundry                                     | 0                     | 0                     |
| Administration Fees                        | 12,508                | 12,446                |
| Training                                   | 417                   | 601                   |
| Advertising, Stationery, Telephone and R&D | 2,218                 | 2,519                 |
| Health and Safety                          | 643                   | 750                   |
| Audit                                      | 1,020                 | 738                   |
| Bank Charges                               | 31                    | <u>0</u>              |
| <b>Total Expenditure</b>                   | <b><u>123,173</u></b> | <b><u>137,220</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>9,041</b>          | <b>7,134</b>          |
| (Surplus deferred to 2021)                 |                       |                       |



Limerick Youth Service  
Schedule to the detailed accounts  
for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
– 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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>          | <b>2019</b>          |
|--|----------------------|----------------------|
|  | <b>€</b>             | <b>€</b>             |
| <b>INCOME</b>                              |                      |                      |
| Grant                                      |                      |                      |
| B/fwd from 2019                            | 0                    | 0                    |
| 2020 Allocation                            | 14,378               | 19,963               |
| Other Income                               | <u>0</u>             | <u>0</u>             |
| <b>Total Income</b>                        | <b>14,378</b>        | <b>19,963</b>        |
| <b>EXPENDITURE</b>                         |                      |                      |
| Gross Salary, Employer's PRSI and Pension  | 8,457                | 11,289               |
| Rent                                       | 0                    | 0                    |
| Light and Heat                             | 0                    | 0                    |
| Insurance                                  | 300                  | 300                  |
| Repairs, Maintenance and Equipment         | 934                  | 934                  |
| Security                                   | 0                    | 0                    |
| Programmes                                 | 3,503                | 5,985                |
| Transport                                  | 187                  | 323                  |
| Staff Travel                               | 0                    | 0                    |
| Sundry                                     | 0                    | 0                    |
| Administration Fees                        | 763                  | 600                  |
| Training                                   | 0                    | 44                   |
| Advertising, Stationery, Telephone and R&D | 234                  | 415                  |
| Health and Safety                          | 0                    | 0                    |
| Audit                                      | 0                    | 0                    |
| Bank Charges                               | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                   | <b><u>14,378</u></b> | <b><u>19,890</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>0</b>             | <b>73</b>            |

Limerick Youth Service  
**Schedule to the detailed accounts**  
for the financial year ended 31 December 2020

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>          | <b>2019</b>          |
|--|----------------------|----------------------|
|  | <b>€</b>             | <b>€</b>             |
| <b>INCOME</b>                              |                      |                      |
| Grant                                      |                      |                      |
| B/fwd from 2019                            | 0                    | 0                    |
| 2020 Allocation                            | 86,500               | 71,500               |
| Other Income                               | <u>0</u>             | <u>0</u>             |
| <b>Total Income</b>                        | <b>86,500</b>        | <b>71,500</b>        |
| <br><b>EXPENDITURE</b>                     |                      |                      |
| Gross Salary, Employer's PRSI and Pension  | 56,754               | 55,927               |
| Rent                                       | 4,700                | 4,800                |
| Light and Heat                             | 0                    | 0                    |
| Insurance                                  | 1,321                | 925                  |
| Repairs, Maintenance and Equipment         | 238                  | 525                  |
| Security                                   | 0                    | 0                    |
| Programmes                                 | 0                    | 0                    |
| Transport                                  | 0                    | 0                    |
| Staff Travel                               | 0                    | 0                    |
| Sundry                                     | 0                    | 0                    |
| Administration Fees                        | 7,150                | 7,150                |
| Training                                   | 770                  | 1,434                |
| Advertising, Stationery, Telephone and R&D | 446                  | 477                  |
| Health and Safety                          | 0                    | 0                    |
| Audit                                      | 0                    | 738                  |
| Bank Charges                               | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                   | <b><u>71,379</u></b> | <b><u>71,976</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>15,121</b>        | <b>(476)</b>         |
| (Surplus deferred to 2021)                 |                      |                      |

Limerick Youth Service  
**Schedule to the detailed accounts**  
for the financial year ended 31 December 2020

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>           | <b>2019</b>           |
|--|-----------------------|-----------------------|
|  | <b>€</b>              | <b>€</b>              |
| <b>INCOME</b>                              |                       |                       |
| Grant                                      |                       |                       |
| B/fwd from 2019                            | 39,725                | 28,729                |
| 2020 Allocation                            | 127,410               | 127,410               |
| Contributions                              | 0                     | 0                     |
| Other Grant - NOSP                         | 9,400                 | 0                     |
| Other Income                               | <u>0</u>              | <u>0</u>              |
| <b>Total Income</b>                        | <b>176,535</b>        | <b>156,139</b>        |
| <b>EXPENDITURE</b>                         |                       |                       |
| Gross Salary, Employer's PRSI and Pension  | 95,545                | 82,438                |
| Rent                                       | 3,000                 | 3,000                 |
| Light and Heat                             | 0                     | 0                     |
| Insurance                                  | 3,303                 | 1,500                 |
| Repairs, Maintenance and Equipment         | 2,435                 | 917                   |
| Security                                   | 0                     | 0                     |
| Programmes                                 | 7,515                 | 4,318                 |
| Transport                                  | 28                    | 398                   |
| Staff Travel                               | 0                     | 745                   |
| Sundry (Subscriptions)                     | 1,402                 | 0                     |
| Sundry (Recruitment)                       | 180                   | 330                   |
| Sundry (Legal Fees)                        | 0                     | 996                   |
| Administration Fees                        | 12,740                | 12,741                |
| Training                                   | 5,250                 | 4,607                 |
| Advertising, Stationery, Telephone and R&D | 2,331                 | 2,936                 |
| Health and Safety                          | 805                   | 750                   |
| Audit                                      | 1,276                 | 738                   |
| Bank Charges                               | <u>0</u>              | <u>0</u>              |
| <b>Total Expenditure</b>                   | <b><u>135,810</u></b> | <b><u>116,414</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>40,725</b>         | <b>39,725</b>         |
| (Surplus deferred to 2021)                 |                       |                       |

Limerick Youth Service  
**Schedule to the detailed accounts**  
for the financial year ended 31 December 2020

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>          | <b>2019</b>          |
|--|----------------------|----------------------|
|  | <b>€</b>             | <b>€</b>             |
| <b>INCOME</b>                              |                      |                      |
| Grant                                      |                      |                      |
| B/fwd from 2019                            | 35,603               | 55,820               |
| 2020 Allocation HSE                        | 21,334               | 42,666               |
| Other Income                               | <u>0</u>             | <u>0</u>             |
| <b>Total Income</b>                        | <b>56,937</b>        | <b>98,486</b>        |
| <b>EXPENDITURE</b>                         |                      |                      |
| Gross Salary, Employer's PRSI and Pension  | 12,276               | 33,606               |
| Rent                                       | 0                    | 0                    |
| Light and Heat                             | 0                    | 0                    |
| Insurance                                  | 1,000                | 0                    |
| Repairs, Maintenance and Equipment         | 0                    | 3,123                |
| Security                                   | 0                    | 0                    |
| Programmes                                 | 2,800                | 9,818                |
| Transport                                  | 610                  | 1,076                |
| Staff Travel                               | 1,019                | 2,333                |
| Sundry (Recruitment)                       | 180                  | 240                  |
| Administration Fees                        | 0                    | 12,000               |
| Training                                   | 0                    | 0                    |
| Advertising, Stationery, Telephone and R&D | 652                  | 687                  |
| Health and Safety                          | 0                    | 0                    |
| Audit                                      | 0                    | 0                    |
| Bank Charges                               | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                   | <b><u>18,537</u></b> | <b><u>62,883</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>38,400</b>        | <b>35,603</b>        |
| (Surplus deferred to 2021)                 |                      |                      |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>           | <b>2019</b>           |
|--|-----------------------|-----------------------|
|  | <b>€</b>              | <b>€</b>              |
| <b>INCOME</b>  |                       |                       |
| <b>CSP grant</b>                                       |                       |                       |
| B/fwd from 2019  | 11,891                | 5,069                 |
| 2020 Allocation  | 102,650               | 103,752               |
| <b>LCCC grant</b>                                      |                       |                       |
| B/fwd from 2019  | 0                     | 0                     |
| 2020 Allocation  | 79,800                | 80,000                |
| Rental income  | 4,250                 | 4,300                 |
| Other Income   | <u>12,505</u>         | <u>26,851</u>         |
| <b>Total Income</b>                                    | <b>211,096</b>        | <b>219,972</b>        |
| <b>EXPENDITURE</b>                                     |                       |                       |
| Gross Salary, Employer's PRSI and Pension-CSP funded   | 105,423               | 96,929                |
| Gross Salary, Employer's PRSI and Pension-Other funded | 56,380                | 57,560                |
| Light and Heat   | 15,747                | 26,482                |
| Insurance  | 5,883                 | 5,000                 |
| Repairs, Maintenance and Equipment                     | 6,912                 | 5,399                 |
| Security   | 1,878                 | 1,465                 |
| Programmes   | 3,510                 | 3,929                 |
| Transport  | 0                     | 0                     |
| Staff Travel   | 0                     | 414                   |
| Sundry   | 0                     | 0                     |
| Administration Fees                                    | 13,000                | 8,000                 |
| Training   | 208                   | 250                   |
| Advertising, Stationery, Telephone and R&D             | 5,697                 | 2,825                 |
| Health and Safety                                      | 1,610                 | 700                   |
| Audit  | 2,550                 | 2,000                 |
| Bank Charges   | <u>50</u>             | <u>50</u>             |
| <b>Total Expenditure</b>                               | <b><u>218,848</u></b> | <b><u>211,003</u></b> |
| <b>Surplus/(Deficit)-Overall</b>                       | <b><u>(7,752)</u></b> | <b><u>8,969</u></b>   |
| <b>Surplus/(Deficit)-CSP funded</b>                    | <b>9,117</b>          | <b>11,891</b>         |
| (Surplus deferred to 2021)                             |                       |                       |
| <b>Surplus/(Deficit)-Other funded</b>                  | <b>(16,869)</b>       | <b>(2,922)</b>        |
| (Deficit absorbed by Limerick Youth Service)           |                       |                       |

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2020

## 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 8<sup>TH</sup> JULY TO THE 31<sup>ST</sup> DECEMBER 2020

|  | 2020<br>€            | 2019<br>€            |
|--|----------------------|----------------------|
| <b>INCOME</b>  |                      |                      |
| <b>CSP grant</b>                                       |                      |                      |
| B/fwd from 2019  | 20,481               | 0                    |
| 2020 Allocation  | 9,516                | 29,650               |
| Rental income  | <u>32,010</u>        | <u>19,280</u>        |
| <b>Total Income</b>                                    | <b>62,007</b>        | <b>48,930</b>        |
| <b>EXPENDITURE</b>                                     |                      |                      |
| Gross Salary, Employer's PRSI and Pension-CSP funded   | 29,848               | 9,170                |
| Gross Salary, Employer's PRSI and Pension-Other funded | 0                    | 1,240                |
| Light and Heat   | 9,400                | 4,146                |
| Insurance  | 660                  | 1,250                |
| Repairs, Maintenance and Equipment                     | 4,775                | 5,525                |
| Security   | 3,210                | 2,228                |
| Programmes   | 1,244                | 1,365                |
| Transport  | 0                    | 0                    |
| Staff Travel   | 0                    | 0                    |
| Sundry   | 161                  | 0                    |
| Administration Fees                                    | 0                    | 0                    |
| Training   | 252                  | 0                    |
| Advertising, Stationery, Telephone and R&D             | 1,429                | 1,082                |
| Health and Safety                                      | 161                  | 750                  |
| Audit  | 255                  | 893                  |
| Bank Charges   | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                               | <b><u>51,395</u></b> | <b><u>27,649</u></b> |
| <b>Surplus/(Deficit)-Overall</b>                       | <b><u>10,612</u></b> | <b><u>21,281</u></b> |

(Surplus deferred to 2021)

Limerick Youth Service  
Schedule to the detailed accounts  
for the financial year ended 31 December 2020

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>          | <b>2019</b>          |
|--|----------------------|----------------------|
|  | <b>€</b>             | <b>€</b>             |
| <b>INCOME</b>                              |                      |                      |
| Grant                                      |                      |                      |
| B/fwd from 2019                            | 0                    | 0                    |
| 2020 Grant Allocation                      | 12,000               | 20,000               |
| Other Grants                               | 2,800                | 3,113                |
| DCYA Capital Funding Scheme                | 13,603               | 1,262                |
| Contributions                              | 0                    | 0                    |
| Own Income                                 | <u>415</u>           | <u>1,308</u>         |
| <b>Total Income</b>                        | <b>28,818</b>        | <b>25,683</b>        |
| <b>EXPENDITURE</b>                         |                      |                      |
| Gross Salary, Employer's PRSI and Pension  | 0                    | 4,647                |
| Utilities                                  | 0                    | 2,000                |
| Light and Heat                             | 0                    | 0                    |
| Insurance                                  | 1,321                | 657                  |
| Repairs, Maintenance and Equipment         | 14,641               | 5,949                |
| Security                                   | 0                    | 7                    |
| Programmes                                 | 7,505                | 8,043                |
| Transport                                  | 0                    | 2,121                |
| Staff Travel                               | 0                    | 0                    |
| Sundry                                     | 0                    | 0                    |
| Administration Fees                        | 2,000                | 2,000                |
| Training                                   | 245                  | 0                    |
| Advertising, Stationery, Telephone and R&D | 0                    | 1,092                |
| Health and Safety                          | 0                    | 1,000                |
| Audit                                      | 0                    | 738                  |
| Bank Charges                               | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                   | <b><u>25,712</u></b> | <b><u>28,254</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>3,106</b>         | <b>(2,571)</b>       |

(Surplus deferred to 2021)

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2020

## 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 31<sup>st</sup> DECEMBER 2020

|  | 2020<br>€             | 2019<br>€             |
|--|-----------------------|-----------------------|
| <b>INCOME</b>                              |                       |                       |
| Grant                                      |                       |                       |
| B/fwd from 2019                            | 63,477                | 101,235               |
| 2020 Allocation                            | 140,154               | 114,318               |
| Other Income                               | <u>0</u>              | <u>0</u>              |
| <b>Total Income</b>                        | <b>203,631</b>        | <b>215,553</b>        |
| <b>EXPENDITURE</b>                         |                       |                       |
| Gross Salary, Employer's PRSI and Pension  | 107,198               | 91,518                |
| Rent                                       | 5,838                 | 5,675                 |
| Light and Heat                             | 0                     | 0                     |
| Insurance                                  | 2,920                 | 2,564                 |
| Repairs, Maintenance and Equipment         | 730                   | 7,448                 |
| Security                                   | 0                     | 0                     |
| Programmes                                 | 41,064                | 32,509                |
| Transport                                  | 448                   | 770                   |
| Staff Travel                               | 26                    | 680                   |
| Sundry (Recruitment)                       | 420                   | 480                   |
| Administration Fees                        | 0                     | 0                     |
| Training                                   | 250                   | 4,934                 |
| Advertising, Stationery, Telephone and R&D | 2,772                 | 4,833                 |
| Health and Safety                          | 0                     | 0                     |
| Audit                                      | 730                   | 665                   |
| Bank Charges                               | <u>0</u>              | <u>0</u>              |
| <b>Total Expenditure</b>                   | <b><u>162,396</u></b> | <b><u>152,076</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>41,235</b>         | <b>63,477</b>         |
| (Surplus deferred to 2021)                 |                       |                       |



Limerick Youth Service  
Schedule to the detailed accounts  
for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**YOUTH WORK IRELAND**

**THE NATIONAL DETACHED YOUTH WORK PROGRAMME Dept 172**

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>          | <b>2019</b>          |
|--|----------------------|----------------------|
|  | <b>€</b>             | <b>€</b>             |
| <b>INCOME</b>                              |                      |                      |
| Grant                                      |                      |                      |
| B/fwd from 2019                            | 4,167                | 0                    |
| 2020 Allocation                            | 7,750                | 15,400               |
| Other Grant                                | <u>0</u>             |                      |
| <b>Total Income</b>                        | <b>11,917</b>        | <b>15,400</b>        |
| <b>EXPENDITURE</b>                         |                      |                      |
| Gross Salary, Employer's PRSI and Pension  | 9,836                | 8,640                |
| Rent                                       | 0                    | 0                    |
| Light and Heat                             | 0                    | 0                    |
| Insurance                                  | 390                  | 390                  |
| Repairs, Maintenance and Equipment         | 0                    | 0                    |
| Security                                   | 0                    | 0                    |
| Programmes                                 | 50                   | 491                  |
| Transport                                  | 0                    | 0                    |
| Staff Travel                               | 0                    | 39                   |
| Sundry                                     | 0                    | 0                    |
| Administration Fees                        | 1,500                | 1,500                |
| Training                                   | 0                    | 0                    |
| Advertising, Stationery, Telephone and R&D | 141                  | 173                  |
| Health and Safety                          | 0                    | 0                    |
| Audit                                      | 0                    | 0                    |
| Bank Charges                               | <u>0</u>             | <u>0</u>             |
| <b>Total Expenditure</b>                   | <b><u>11,917</u></b> | <b><u>11,233</u></b> |
| <b>Surplus/(Deficit)</b>                   | <b>0</b>             | <b>4,167</b>         |
| (Surplus deferred to 2021)                 |                      |                      |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**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 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>   | <b>2019</b>   |
|--|---------------|---------------|
|  | <b>€</b>      | <b>€</b>      |
| <b>INCOME</b>                              |               |               |
| Grant                                      |               | 16,411        |
| B/fwd from 2019                            | 13,591        | 0             |
| 2020 Allocation                            | 7,750         | 15,400        |
| Other Grant                                | <u>0</u>      | <u>0</u>      |
| <b>Total Income</b>                        | <b>21,341</b> | <b>31,811</b> |
| <b>EXPENDITURE</b>                         |               |               |
| Gross Salary, Employer's PRSI and Pension  | 15,861        | 15,332        |
| Rent                                       | 0             | 0             |
| Light and Heat                             | 0             | 0             |
| Insurance                                  | 390           | 693           |
| Repairs, Maintenance and Equipment         | 0             | 0             |
| Security                                   | 0             | 0             |
| Programmes                                 | 0             | 582           |
| Transport                                  | 0             | 0             |
| Staff Travel                               | 0             | 39            |
| Sundry                                     | 0             | 0             |
| Administration Fees                        | 1,333         | 1,117         |
| Training                                   | 69            | 38            |
| Advertising, Stationery, Telephone and R&D | 308           | 419           |
| Health and Safety                          | 0             | 0             |
| Audit                                      | 0             | 0             |
| Bank Charges                               | <u>0</u>      | <u>0</u>      |
| <b>Total Expenditure</b>                   | <b>17,961</b> | <b>18,220</b> |
| <b>Surplus/(Deficit)</b>                   |               |               |
| (Surplus deferred to 2021)                 | <b>3,380</b>  | <b>13,591</b> |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
UBU – City Suburbs**

**PURPOSE OF GRANT: UBU/Your place your space provides funding that supports young people to develop the personal and social skills required to improve their life chances. This includes services covering health and well-being, education, employment and social connectedness. The scheme will target young people aged between 10-24 years who are experiencing economic, social and cultural disadvantage**

**YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

|  | <b>2020</b>   |
|--|---------------|
|  | <b>€</b>      |
| <b>INCOME</b>                              |               |
| Grant                                      |               |
| 2020 Allocation                            | 90,900        |
| Other Grant                                | <u>0</u>      |
| <b>Total Income</b>                        | <b>90,900</b> |
| <b>EXPENDITURE</b>                         |               |
| Gross Salary, Employer's PRSI and Pension  | 71,185        |
| Rent                                       | 0             |
| Light and Heat                             | 0             |
| Insurance                                  | 1,882         |
| Repairs, Maintenance and Equipment         | 0             |
| Security                                   | 0             |
| Programmes                                 | 1,626         |
| Transport                                  | 0             |
| Staff Travel                               | 385           |
| Sundry                                     | 0             |
| Administration Fees                        | 9,090         |
| Training                                   | 0             |
| Advertising, Stationery, Telephone and R&D | 1,643         |
| Health & Safety                            | 459           |
| Audit                                      | <u>727</u>    |
| <b>Total Expenditure</b>                   | <b>86,997</b> |
| <b>Surplus/(Deficit)</b>                   | <b>3,903</b>  |
| (Surplus deferred to 2021)                 |               |

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2020

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH  
TYF/UBU West Limerick Youth Project /Rathkeale Youth Project**

**PURPOSE OF GRANT: UBU/Your place your space provides funding that supports young people to develop the personal and social skills required to improve their life chances. This includes services covering health and well-being, education, employment and social connectedness. The scheme will target young people aged between 10-24 years who are experiencing economic, social and cultural disadvantage**

**YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

|  | 2020<br>€      | 2019<br>€      |
|--|----------------|----------------|
| <b>INCOME</b>                              |                |                |
| Grant                                      |                |                |
| 2020 Allocation                            | 138,633        | 82,743         |
| Other Income                               | 2,048          | 4,371          |
| Contributions                              |                | 1,000          |
| Room Rental                                |                |                |
| Other Grant                                | 2,500          | 20,792         |
| <b>Total Income</b>                        | <b>143,181</b> | <b>108,906</b> |
| <b>EXPENDITURE</b>                         |                |                |
| Gross Salary, Employer's PRSI and Pension  | 92,015         | 62,523         |
| Rent                                       | 3,900          | 3,000          |
| Light and Heat                             | 3,996          | 3,283          |
| Insurance                                  | 3,633          | 1,800          |
| Repairs, Maintenance and Equipment         | 2,409          | 10,307         |
| Security                                   | 436            | 4,700          |
| Programmes                                 | 4,125          | 7,697          |
| Transport                                  | 75             | 1,185          |
| Staff Travel                               | 182            | 833            |
| Sundry                                     | 177            | 2,091          |
| Administration Fees                        | 13,732         | 8,274          |
| Training                                   | 343            | 90             |
| Advertising, Stationery, Telephone and R&D | 3,795          | 4,813          |
| Health & Safety                            | 1,052          | 750            |
| Audit                                      | <u>1,258</u>   | <u>738</u>     |
| <b>Total Expenditure</b>                   | <b>131,128</b> | <b>112,084</b> |
| <b>Surplus/(Deficit)</b>                   | <b>12,053</b>  | <b>(3,178)</b> |
| (Surplus deferred to 2021)                 |                |                |
| (Surplus deferred to 2021)                 |                |                |