

Financial Statements

Limerick Youth Service

For the financial year ended 31 December 2021

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Charity Information

For the financial year ended 31 December 2021

Board Members

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

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

Chairpersons' report

for the financial year ended 31 December 2021

The members of the Board hereby present their annual report and the financial statements for the year ended 31st December 2021. The Board members confirm that the financial statements of the charity are prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP).

The Covid 19 pandemic has continued to provide an ominous backdrop to the delivery of our services throughout 2021. We know that the crisis has had a disproportionate impact on young people's lives and that young people have paid a high price in the form of foregone opportunities for education, social & emotional development and employment opportunities.

Despite these challenges, Limerick Youth Service has continued to respond to the needs of young people and to provide services on a face to face and remote basis throughout the pandemic. Our youth work staff delivered community-based youth work in Garryowen, Kings Island, Rathkeale, Askeaton, East Limerick and Limerick City Centre and Suburbs. Community Arts, physical education, mental health & well-being, personal development and environmental sustainability projects have all taken place.

The Youth & Family Support and Garda Youth Diversion Projects supported a large number of particularly vulnerable young people throughout 2021.

While incredibly challenging, we have continued to engage young people in education and training programmes within the Community Training Centre. In 2021, these programmes were delivered online and in-person and included implementation of a new pre- apprenticeship programme.

In the area of Youth Mental Health, we have expanded our range of services to include an extension of our supports in Rural County Limerick. This initiative has been made possible through funding secured from the RTE toy show. In addition, Counselling Hubs have been developed in Castleconnell and Rathkeale which will allow our Counsellors to provide a range of supports remotely.

2021 was a very difficult year for Volunteer Led Youth clubs. In line with Public Health guidelines, no Volunteer youth clubs opened in person in 2021, however some clubs were offering online provision. Training, cluster meetings and the development of a Youth Club Online Digital app was progressed and will be implemented in 2022.

LYS was successful in securing funding for the Ability+ Employability programme. This programme is aimed at young people aged 17 to 21 and aims to promote employment prospects and education opportunities for young people with disabilities.

Significant time was committed by the Board and staff in relation to the future of The Factory Southside Youth Space and an agreement to remain in the facility for an additional three years was agreed with Limerick City & County Council at the end of 2021. Development of our buildings and facilities, including investment in energy efficiency and bathroom upgrades in Glentworth St., development of additional activity and office space in a new base in Castleconnell and renovation of our Nicholas St base also took place.

We are hopeful that in 2022, Limerick Youth Service will be in a position to return to more normal levels of service delivery.

Audrey Fehilly, Chairperson

Board members' report

for the financial year ended 31 December 2021

The members of the Board hereby present their annual report and the financial statements for the year ended 31 December 2021. The Board members confirm that the financial statements of the charity are prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the requirements of the charity's governing document and provisions of the Statement of Recommended Practice (SORP).

Objectives and activities

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

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

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

1 Inclusive and Integrated Youth Service

Aim To further develop and promote safe, integrated and inclusive youth services for young people in Limerick City and County.

2 Youth Participation

Aim To ensure that young people are actively involved and have real influence and voice in decision-making on matters affecting their lives, both directly and indirectly.

3 Supporting Volunteers

Aim To attract, support and sustain active volunteers so they may positively contribute to improving the lives of young people and to strengthen communities and civil society.

4 Young People achieving their Potential

Aim To empower and facilitate young people to develop personally, economically and socially to meet their needs and realise their full potential.

5 Enabling our Strategy

Aim To build a strong charity that is open to learning, responsive to change and committed to its ongoing development.

Our work focuses on

1. Youth work supports, services and programmes
2. Education, Training & Employability initiatives
3. Safe and accessible Youth spaces.

Board members' report (continued)

for the financial year ended 31 December 2021

YOUTHWORK

LYS youth work programmes, services and activities are designed to improve confidence, communication, planning and problem-solving skills among young people. Our innovative programmes and activities further prioritise empathy and resilience and support the development of healthy relationships. LYS youth work supports are delivered in a developmental and holistic manner with a focus on fun and voluntary participation.

LYS delivers Youth work in Limerick City and County through:

- Community Based/Outreach Youth work
- Youth Justice Projects
- Youth & Family Support
- Youth Mental Health
- Youth work Programmes
- International Youth work
- Youth Information & Communication
- Youth Participation

EDUCATION, TRAINING & EMPLOYABILITY

LYS provides education, training and employability programmes and courses to young people not in employment, education or training (NEETS) through our Community Training Centre, Employability Initiatives, Work Experience and Student Placements.

YOUTHSPACES

LYS services and supports are delivered within dedicated, safe, accessible and youth friendly spaces across Limerick City & County including:

- Limerick Youth Service Headquarters, Lwr Glentworth St. Limerick
- Community Training Centre, Lwr Glentworth St, Limerick.
- The Factory, Southside Youth Space, Galvone Business Park, Limerick.
- Northside Youthspace, Ballynanty Limerick
- Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick
- Kings Island Youthspace, Nicholas St, Limerick.
- East Limerick Youth Project, Castleconnell

Working in partnership with local communities, LYS also facilitates youth clubs and programmes in community venues and facilities across Limerick City and County including provision in more isolated rural communities.

Board members' report (continued)

For the financial year ended 31 December 2021

Achievements and Performance

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 prioritizes 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.

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 2021 using both remote and direct face to face delivery. We will continue to use these methodologies going forward 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

Youth Diversion Projects	<p>Youth Diversion Projects (YDPs) work with young people who have a moderate risk of engaging in anti-social behaviour and criminality. YDPs aim to support young people in the areas of education and training, employment, recreational activities as well as focusing on issues such as substance misuse, civic pride, behaviour management, anti-social behaviour and making positive life choices, negative peer groups/ peers outside age range, out of education/ low educational attainment and making positive life choices.</p> <p>In 2021, 92 young people aged 12-17 years, 13 families, 8 young people over 18 and 4 young people aged between 8-11 years engaged with our Youth Justice Projects.</p> <p>In 2021, the YDP prioritised collaborative work practices including engagement with external agencies such as The Northside Traveller Networking Group focused on Traveller education, Family Resource Centres and the Bedford Row Family Project. Challenges primarily related to the impacts of COVID including the effect of restrictions in accessing and engaging young people and impacts on mental health and wellbeing for both young people and their families.</p>
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Board members' report (continued)

For the financial year ended 31 December 2021

Youth and Family Support	<p>The aim of the Youth and Family Support Project is to improve the life chances of young people, enhancing their personal and social skills in partnership with their family and community.</p> <p>In 2021, the project worked with an average of 84 young people and their families supporting them via Targeted Group Interventions, Individual Supports, Parenting and Family Work, Crisis Intervention and Holiday Provision. 3 Limerick Youth Service (LYS) led Meitheals were facilitated along with 2 LYS supported Meitheals.</p> <p>A highlight of 2021 was a collaborative piece between LYS Youth and Family Support, Garryowen Club Together, Garryowen CDP, The West End Youth Centre and Southill Hub. This event saw young people take part in a time trialled fitness challenges at Ballyhass Lakes to be crowned 'Limerick's Fittest Youth Club'. Young people competed as a team and experienced a sense of achievement and strengthened confidence and self-belief. Poor mental health and wellbeing and the negative impact of Covid-19 lockdowns and restrictions on young people's education and learning were key challenges in 2021</p>
Youth Mental Health/Signposting for Youth	<p>LYS Mental Health Project – BEWELL - aims to strengthen youth mental health and wellbeing, enhance awareness of and reduce the stigma surrounding mental health and support youth participation through the provision of:</p> <ul style="list-style-type: none"> • One to one counselling • Group based initiatives including the Youth Advisory Panel (YAP) • Education and awareness raising events • Family support <p>In 2021, 1257 one to one counselling sessions were offered and 111 young people accessed one to one counselling in 2021. With respect to youth mental health worker supports, in 2021:</p> <ul style="list-style-type: none"> • 20 young people were supported in completing the My Mind Star evidence based mental health support tool which measures and supports change in areas including Feelings; Health/lifestyle; Friends; School; Use of time and Self-esteem • 23 young people engaged in senior and junior YAPs • 18 young people participated in team building activities using sport to challenge poor exercise because of COVID • 12 young people participated in summer camp for homeless young people. • 139 young people participated in 5 a day mental health workshop as part of a Transition programme from primary to secondary education • 6 young people participated in 3-day Mindfulness event • 8 young people attended an event addressing eating disorders <p>Key events in 2021 included the creation of 'Break the Silence', a short advert/video that promotes a help seeking culture among young people when speaking about their mental health. An addition rural youth mental health worker was recruited in October 2021 to focus on the needs of marginalised and vulnerable young people in rural areas, specifically those highlighted in LYS 2019 research report 'Baseline Studies and Needs Analysis of Young People Aged 10-18 in Rural County Limerick'.</p>

Board members' report (continued)

For the financial year ended 31 December 2021

UBU (Your Place Your Space)	<p>The mission of the UBU Your Place Your Space scheme is to provide out-of-school supports to young people in their local communities to enable them to overcome adverse circumstances and achieve their full potential by improving their personal and social development outcomes.</p> <p>Young people engaging with this scheme are experiencing issues including disadvantage, rural & social isolation, complex home environments, low personal expectations, substance misuse, at risk of unemployment, limited access to further education, employment or training opportunities, early school leaving, social media peer pressure, engaging in antisocial behaviour, a lack of appropriate amenities/ safe spaces to socialise with peers, childhood trauma, at risk of poor mental health, low confidence with anxiety, require educational supports and information, low levels of education and training and support to make positive life choices.</p> <p>Key challenges experienced by the UBU Scheme throughout 2021 included the negative impacts of COVID restrictions on mental health and well-being and educational attainment. Opportunities emerged around building strong relationships with parents and guardians.</p> <p>In 2020/21, LYS facilitated six projects under this scheme presented in the following descriptions:</p>
East Limerick UBU	<p>East Limerick UBU engaged 134 young people providing youth work supports to young people 10-24 years in east county Limerick including Castleconnell, Murroe, Cappamore, Caherconlish from its base in Shannon House, Castleconnell.</p> <p>Weekly activities included: craft, music, meditation, biodiversity programme; mountain biking programme, kayaking, orienteering; University of Limerick Access Engagement Programme; quiz nights and chill out space, career, education and employment supports, day trips and outings, repurposing fashion, primary to secondary transition programme, Mind Out mental health programme, one to one mentoring supports, parental supports, advocacy and supporting young students on work experience placements.</p>
Rathkeale UBU	<p>Rathkeale UBU engaged with 195 young people providing youth work supports to young people 10-24 years from Rathkeale, Askeaton and surrounds from its base in Rathkeale Youth Space.</p> <p>Weekly activities included support to parents and guardians, advocacy, one to one support around social and emotional health and well-being, photography, distributing creative activity, learning and pamper packs throughout COVID, Journaling Programme, Art tutorials, Art competition, outdoor programmes, makeup tutorial, sport, creative dance, day trips, summer camps, pool tournaments, transition programme, film making and 'Growing Up in Askeaton' film making programme.</p>
Kings Island UBU	<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</p>

Board members' report (continued)

For the financial year ended 31 December 2021

	<p>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>
Garryowen UBU	<p>Garryowen UBU engaged with 89 young people offering youth work supports to young people 10-24 years from the Garryowen area.</p> <p>Weekly activities including detached youth work engaging with young people in their local areas, offering support to both young people and local communities in areas including anxieties around Covid-19 and returning to school following the lifting of restrictions, building positive and supportive relationships with young people through one to one supports and mentoring, drug awareness programme, outdoor sports and equipment such as Gaelic footballs, soccer balls, pop up goals, hoola hoops, badminton and Basketballs, Summer Camps, Dance Limerick Programme, art and gym COVID care packages delivered, educational supports, alcohol and drug supports, employment supports, Men's Horse Care Programme, supports around anti-social behaviour, small group coaching, bakery, cookery, personal development programmes, woodwork programme, physical fitness, family visits and support, ex-offender support, community circus, space to hang out and relax, gaming, advocacy and referral support.</p>
City Suburbs UBU	<p>City Suburbs UBU engaged with 129 young people providing youth work supports to young people 10-24 years in the suburbs of Limerick Metropolitan District from its base in the Northside Youth Space.</p> <p>Weekly activities included Gaisce mentoring, one to one support around education and social and emotional well-being, group work, parent support, fitness programme, cookery, talent shows, arts and crafts, Irish fisheries programme, music, book club, outdoor summer programme, mind out mental health programme, transition programme and employability support.</p>
Lava Javas Youth Project	<p>Lava Javas UBU engaged with 141 young people. Lava Javas is a centre based, non-stigmatising, thematic youth work project supporting young People 10-24 years including LGBTI+, Migrants & Ethnic Minorities, Traveller Youth and young people not in Employment, Education or Training (NEETS) from its base in Glentworth Street, Limerick City.</p> <p>Weekly activities included: Youth committee, Irish Youth Music Awards (IYMA), one to one support With social and emotional wellbeing, arts and crafts, music, meditation, fun teamwork, online, games, photography, empowering, young traveller women, family support and advocacy, leaving cert tutorials, supporting volunteers, art mural programme, Bike programme, kayaking, garden space project, day trips, weekly outdoor activities, trip to Doon social farm, UL and Kilfinnane summer outdoor activity camps, chill out spaces,</p>

Board members' report (continued)

For the financial year ended 31 December 2021

	CV and Scholarship application support, the production of a social media video for the Lasta Festival highlighting issues that impact migrant youth.
Youth Work Programmes	In 2021, Moving On Up- Primary to Secondary Transition Programme was delivered to 138 new first years in Scoil Mhuire agus Íde Newcastlewest with 8 5th year students allocated to each team, and to 114 new First Years in Hazelwood College Dromcollogher Students. The Programme was run collaboratively with schools and with support from Limerick Sports Partnership.
Detached Youth Work	The Detached Youth Work Programme is an outreach street-based programme that engages with vulnerable and socially excluded young people and helps them connect with supports that will aid them in addressing their needs. LYS has three strands of Detached Youth Work, namely, Ballycummin/Raheen, City Centre and Garryowen.

Youth Development

Youth Participation	<p>Comhairle na nÓg</p> <p>58 young people from 11 schools attended the Comhairle na nÓg AGM in December 2021. Limerick Comhairle na nÓg worked on Gender Equality, including LGBTQ+ awareness for 2021 and in March 2022 they will be launching their videos on their LGBTQI+ work and are due to reveal their new mural.</p> <p>8 members attended the Europe Youth Event in Strasbourg, France in October where they talked about their work in Limerick and participated in workshops on a wide range of topics including climate change, gender equality, voting, and the future of Europe. They also had fun at the many cultural events that were organised</p> <p>Aoife Ni Riain, the Limerick National Executive Officer for 20-21, was a keynote speaker at the Irish Heart Foundation National Conference. She spoke about their work on Not Around Us, the WHO award and support for the Tobacco 21 mandate – which seeks to bring the legal age for tobacco purchase in Ireland up to 21</p>
Youth spaces	<p>LYS supports and services are delivered within dedicated, safe, accessible and youth friendly spaces across Limerick City and County including:</p> <ul style="list-style-type: none"> • Limerick Youth Service Headquarters, Lower Glentworth Street, Limerick • Community Training Centre, Lower Glentworth Street, Limerick • The Factory, Southside Youth Space, Galvone Business Park, Limerick • Northside Youthspace, Ballynanty, Limerick • Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick • Kings Island Youthspace, Nicholas Street, Limerick. • East Limerick Youth Project, Castleconnell, Co. Limerick <p>LYS has continued to develop our buildings and facilities in 2021, including the development of East Limerick Youth Space and completing the move into new ACM building in Castleconnell.</p>

Board members' report (continued)

For the financial year ended 31 December 2021

	<p>In 2021, Limerick Youth Service, with the support and assistance of Limerick City & County Council, have agreed to extend its management of The Factory Southside Youth Space for an additional three-year period.</p> <p>While The Factory Southside Youth Space has been sold to a private charity, Limerick City & County Council has facilitated an arrangement for Limerick Youth Service to remain in the facility for a final three years.</p> <p>The Factory Southside Youth Space will continue to be an inclusive space for young people and the community with Limerick Youth Service continuing to develop youth programmes and initiatives.</p> <p>The Factory Southside Youth Space includes: two multi-sport playing areas, dance studio, art space, activities, youth café, meeting rooms and outdoor facilities that are available to youth and community groups across Limerick.</p>
Youth Clubs	<p>The facilitation of youth clubs and programmes in community venues and facilities across Limerick City and County including provision in more isolated rural communities was extremely hampered by COVID 19 lockdowns and restrictions.</p> <p>However, in 2021:</p> <ul style="list-style-type: none"> • LYS commenced the development of a digital application to support the registration and administration of volunteer led youth clubs. • A full programme of training dates for COVID, Safeguarding and Induction Training for clubs was in place. • Work was ongoing on the Volunteer led Youth club Handbook • LYS applied for COVID grants to LCETB to provide clubs with various support including First Aid kits Sanitizer, Masks, Signage, and promotional material as they return to local halls and venues. • Ongoing engagement with youth work Ireland re Clubs strategy locally and nationally
Youth Cafes	<p>LYS currently supports 4 youth cafes in the city and county, namely, RK Youth Café in Rathkeale, Steps Youth Café at the Northside Youth Space, Laff Caff at the Factory and Lava Javas in the City Centre.</p> <p>Throughout Covid, LYS Cafes provided a blended approach through various online platforms. Approximately 60 young people accessed these online cafes on a weekly basis in 2021.</p>
Youth Information and Communications	<p>Limerick Youth Service's youth information and communication service provides general and specialist information services to young people and those who work with them on issues such as career guidance, minority rights, accommodation, travel, access to education and literacy support.</p> <p>In 2021, there were 3,300 contacts with the service via email, social media, in person, online and outreach. Social Media is a very valuable method of staying in contact with young people and providing relevant and accessible information, particularly throughout COVID restrictions.</p> <p>There were approximately 38,000+ clicks to limerickyouthservice.com. In addition, Limerick Youth Service manages 22 Facebook pages, 2 Twitter accounts, 1 LinkedIn account, 3 Instagram accounts, 1 Sound Cloud and 1 YouTube account with unlimited reach and interaction.</p> <p>There were over 500,000 interactions with LYS social media accounts</p>

Board members' report (continued)

For the financial year ended 31 December 2021

International Youth Work	<p>In 2021, 8 LYS young people travelled to France to attend the European Youth Event in the European Parliament in Strasbourg.</p> <p>LYS was successfully awarded Erasmus+ Youth Accreditation. This award recognises LYS' strong capacity to deliver high-quality youth mobility for young people, staff, and volunteers. Our level of experience in European youth work was evident and the accreditation presents a positive progression for the charity.</p>
Research Monitoring and Evaluation	<p>In 2021, LYS continued to work on the methods and procedures for the collection of data across the charity to improve delivery of our service. A Monitoring and Evaluation Officer was employed in November to maintain and strengthen these procedures and to prioritise the promotion and dissemination of LYS outputs and outcomes.</p>

Education, Training and Employability

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

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

Education and Training activities were delivered in 2021 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.

Community Training Centre	<p>LYS CTC delivers a range of practical and academic programmes including catering and professional bakery, construction skills, pathways to progression retail skills, 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 2021, 139 learners registered with the Limerick Youth Service Community Training Centre 8 major awards and 241 component certificates were achieved by young people. 10 young people successfully achieved LCA and 2 young people successfully achieved FDQ level 2 bakery diploma.</p> <p>15 work experience placements were facilitated. The numbers undertaking work experience in 2021 were much lower than normal because of the Covid 19 Pandemic. Placements are of great value to learners in consolidating their learning, aiding self-guidance, development of 21st Century Skills, and preparation for employment or further</p>
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Board members' report (continued)

For the financial year ended 31 December 2021

	<p>education and training (FET).</p> <p>67 young people progressed from the CTC in 2021, 56 of whom completed their full course / time in the CTC. Of those, 15 progressed to Further Education & Training at the same or higher level and 17 progressed to employment.</p>
Ability	<p>The Ability + Programme aims to empower and facilitate young people (15-24yrs) with disabilities to develop personally, economically and socially to meet their needs and realise their full potential. Ability participants must live in Limerick City or surrounds and have a diagnosis of a disability to include ASD, a mental health illness, a mild learning disability or a hidden disability.</p> <p>In 2021, 33 young people joined the Ability+ programme where they were mentored, coached and supported into education, training and/or employment. 15 young people were supported into full time employment and 18 young people supported into education.</p> <p>In 2021 The Ability +programme secured funding through the Dormant Account Fund Measure to support young people with disabilities to continue the Ability provision for a further sixteen-month period. The Ability + programme continues to support young people with disabilities into education, training and or employment for those aged between 17-25 years of age.</p>
Youth Employability	<p>In 2021, LYS facilitated a Youth Employability Initiative engaging a total of 8 young people aged 16-18 years. The 8 young people are from St Marys Park area of the city and were unemployed and not engaging in the education system</p> <p>The aim of this initiative was to strengthen the employability of young people through the development of personal and social competencies and skills including confidence and agency, communications skills, and planning and problem solving. Young people have been registered with revenue commissioners as employees of LYS and opened bank accounts. Successful work experience placements were conducted in areas including car maintenance, food service, youth work and retail. Outside agencies specialising in CV building and personal development were brought in to work with the learners in small group settings and in one-to-one meetings.</p>
Work Experience/Job Placement	<p>LYS provides placement opportunities for 3rd level students every term, January, and September. In 2021, despite ongoing COVID restrictions, LYS were able to facilitate placements for 11 students from Limerick Institute of Technology and 2 students from the University of Limerick. LYS also supported 1 student from Karel de Grote Hogeschool in Belgium on their Applied Juvenile Criminology course, continuing a strong relationship with them. In addition, Limerick Youth Service facilitated 8 second level placements.</p>

Technical Support

Support Staff	<p>Limerick Youth Service has a team of highly qualified and dedicated people with a broad range of skills that work together in the delivery of youth work and educational programmes for young people.</p>
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Board members' report (continued)

For the financial year ended 31 December 2021

	<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>An average of 7 staff were employed under the Community Services Programme to support to delivery of a range of Community service in the Factory SYS and the Northside Youtospace.</p> <p>Limerick Youth Service has committed significant resources to the training and up skilling of staff and volunteers in safeguarding training, Garda vetting, COVID 19 induction, resilience, personal development, health and safety, risk assessment, Applied Suicide Intervention Skills Training (ASIST) and behaviour management.</p>
Employment Programmes	<p>Limerick Youth Service is also an active supporter of the Community Employment (CE) Scheme and Job Initiative (JI) Scheme with members participating in further training and education programmes.</p> <p>Staff on these programmes provide support across all functions of Limerick Youth Service in the areas of administration, housekeeping, maintenance, caretaking and youth work.</p> <p>In 2021, an average of 18 participants took part in Community Employment and 5 participants continued to take part in the Job Initiative Scheme.</p> <p>In 2021, 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 & Harness Safety, Bwell Programme and Youth & Community work.</p>

Financial review

Limerick Youth Service recorded a deficit of €24,464 (2020: €114,974), after depreciation in the amount of €179,539 (2020: €159,428) in the year ended 31 December 2021.

The most significant events having a material impact in the reporting period was the continued impact of Covid 19. While many of our services re-opened for face to face work, numbers were limited for early 2021 and LYS buildings remained closed to the public. Some projects due to be delivered were modified or delayed resulting in underspends in a number of programme areas requiring negotiation with funders and some limited carryovers into 2022. Income ordinarily generated through areas such as room and facility rentals, restaurant, and woodwork project etc. was also significantly reduced.

Despite the challenges of 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.

Additional funding was also secured through the RTE Toy Show fund to support a Rural Mental Health Project which commenced towards the end of 2021. Funding for the Ability project which was due to end in July 2021, was secured in mid-2021. The Ability Project which supports young people with

Board members' report (continued)

For the financial year ended 31 December 2021

disabilities is an essential project in the provision of support for particularly vulnerable young people.

In the short to medium term, the principal risk and uncertainties facing Limerick Youth Service are the continued 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 as well as current high inflationary pressures.

The future of the Factory Southside Youthspace and the implications of remaining within the service for an additional three years has financial and service provision implications for Limerick Youth Service.

The recruitment and retention of staff has become more difficult and current inflation pressure combined with competition from the public sector has and will continue to be a challenge.

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

- Working closely with programme funders to meet any revised programme conditions and requirements.
- Secure agreement from some funders regarding the carryover of budgets towards re-engaging in face to face work.
- Review of Remuneration and Salary scales

There was no significant fundraising activities in 2021 and no fundraising income generated from fundraising activities in prior periods was released from deferred income in 2021.

At the 31 December 2021, the total reserves of Limerick Youth Service were €5,252,059, which consists of €2,123,855 restricted reserves.

At the end of 2021 reserves in the amount of €5,252,059 (2020: €5,276,523) were in place for the following purposes:

- To ensure the charity can continue to provide a stable and quality service.
- To meet contractual liabilities should the charity 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 €5,252,059 (2020: €5,276,523), €2,123,855 (2020: €2,052,819) 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 €5,252,059 (2020: €5,276,523), €4,536,105 (2020: €4,539,698) 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)

Board members' report (continued)

For the financial year ended 31 December 2021

- 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 analysis as per annual Board skills audit document. Current Board membership include skills in the area of Accountancy, Audit & Risk, HR, Legal, Youth work, IT, Community Development, Human Rights, Education, Youth Justice, Health & Safety and Facilities Management. At least four members of the Board shall be actively engaged in charities 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 of Limerick Youth Service are not remunerated for their services to the charity, however, in some instances nominal travel costs are paid. The CEO is not a member of the Board.

Board members' report (continued)

For the financial year ended 31 December 2021

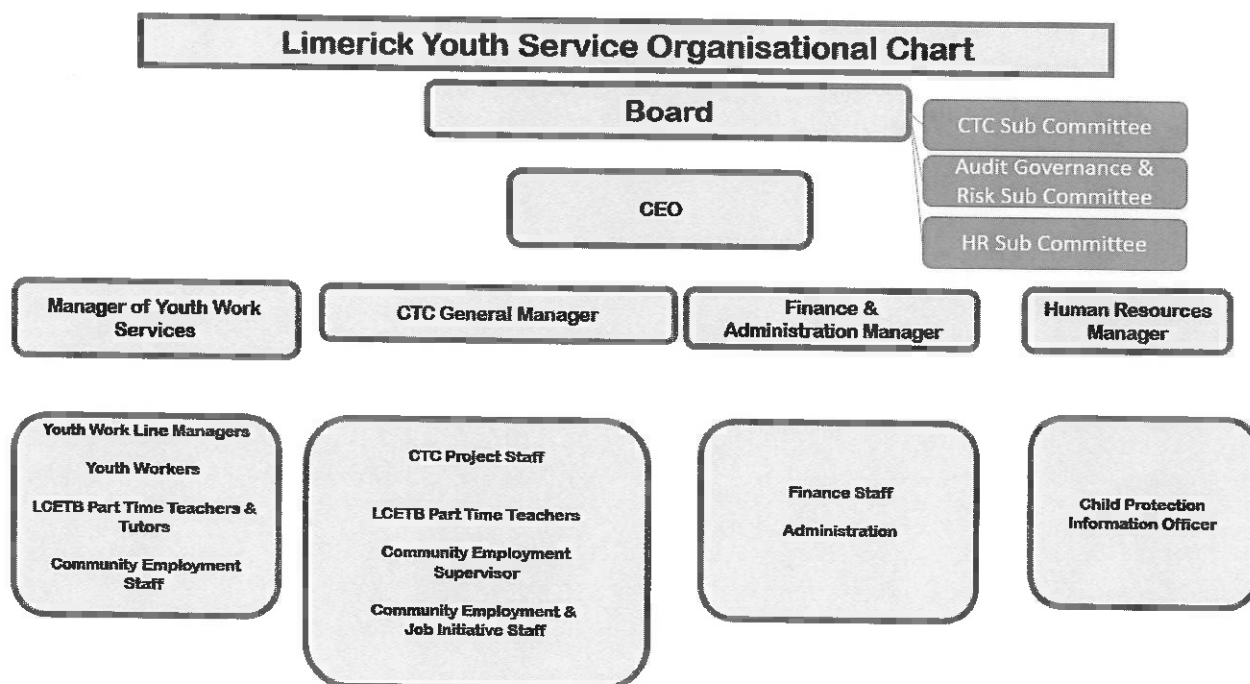
Recruitment and Appointment of Board Members (continued)

Board Membership and attendance of Limerick Youth Service Board in 2021 was as follows:

Name	Joining/ Retiring	February 18 th	April 29 th	June 24 th	September 2 nd	October 21 st	December 9 th
Audrey Healy	June 2016	√	√	√	√	√	√
Fr Seamus Enright	October 2016	√	x	√	√	√	x
Karen Long Eacrett	February 2018	√	√	√	√	√	√
Inspector Oliver Kennedy	July 2021	√	√	x	√	√	√
Karen O'Connor	February 2018	√	√	√	√	x	x
Dr Patrick Buckley	February 2018	√	√	√	√	x	x
Laura Scanlan	February 2018	√	√	√	x	√	√
Aoife Walsh	June 2018	√	√	√	√	√	√
Sinead Clohessy	Retired February 2021	√					
Bernadette Daly	Retired February 2021	√					
Mairead Holland	April 2021		√	√	√	√	√
Eileen Hoffler	April 2021		√	√	√	x	x
Michael Howes	April 2021		√	√	x	√	√

Charity structure

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



Board members' report (continued)

For the financial year ended 31 December 2021

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 2021 Limerick Youth Service employed an average of 106 staff and worked with a large number of 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 volunteer led youth projects were closed temporarily. These projects are reopening in 2022.

Board Meetings

The Board meet a minimum of six times per year and met six times in 2021 in addition to the AGM. Because of the Covid 19 pandemic, meetings were held using facing to face and online means. Conflict of Interest is an agenda item for all Board Meetings and Board Members are asked to absent themselves in any item where they have an interest or potential conflict.

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 2021 the Audit, Governance and Risk Sub Committee continued to work on a number of areas including; compliance with the Charity Governance Code, updating the financial controls and risk policy, recruitment of an Accountant post and liaison with the auditors. There were four Audit and Risk Committee meetings in 2021 in addition to a pre-audit meeting with the Auditors.

Board members' report (continued)

For the financial year ended 31 December 2021

Membership & Attendance 2021

Name	Role	February 2021	June 2021	September 2021	October 2021
Karen O'Connor	Board Member	√	√	√	√
Audrey Healy	Chairperson	√			
Fr Seamus Enright	Board Member	√	√	√	√
Michael Howes	Board Member			X	√
Fiona O Grady	CEO	√	√	√	√
Ber Behan	Finance Manager	√	√	√	√
Paul Kelly	Accountant	√	√	√	√

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 & Attendance 2021

Name	Role	April 2021	October 2021
Fiona O'Grady	CEO	√	√
Kathryn Clancy	CTC General Manager	√	√
Maurice Walsh	Youth Work Manager	√	√
Fr Seamus Enright	Board Member	√	X
Bernadette Daly	Sub Committee Member	√	√
Irene Gilmore	Probation Services	√	√
Inspector Ollie Kennedy	Board Member	X	√
Eileen Hoffer	Board Member		Joined end 2021

Human Resources Sub Committee

The Human Resources Sub Committee 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. There were five meetings of the HR subcommittee in 2021. The HR subcommittee focus on a range of activities in 2021 including the review of salary scales and remuneration within the charity, hr policies and procedures and the management of the Covid 19 response within the charity.

Membership & Attendance 2021

Name	Role	February	June	August	December
Fiona O'Grady	CEO	√	√	√	√
Sinead Noonan	HR Manager	√	√	√	√
Audrey Healy	Chairperson LYS	√			
Fr Seamus Enright	Board Member	√	√	X	X
Bernadette Daly	Sub Committee Member	√			
Sinead Clohessy	Board Member	√			
Aoife Walsh	Board Member	√	√	√	√
Mairead Holland	Board Member		√	√	√

Board members' report (continued)

For the financial year ended 31 December 2021

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. Limerick Youth Service is registered with the Lobbying register in Ireland and completes all returns as per requirements.

CRA Governance Code

This Charities Governance Code sets out the minimum standards a charity should meet to effectively manage and control their charity. 2021 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 2021 specific actions in relation to governance including work on the child safeguarding, digital guidelines for working with young people, health & safety, policy developments in relation to Covid 19, digital youth work and updating financial controls, apportionment and risk register.

Strategic Plan

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 charity 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 in late 2021 to cover the period 2022 – 2025. The new Strategic plan will review current programme delivery, analyse the current internal and external policy environment and establish current and emerging needs through broad stakeholder consultation.

Compliance

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

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

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

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

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.

Board members' report (continued)

For the financial year ended 31 December 2021

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 charity's activities and managing it effectively is essential to provide an effective service and safeguard funds and assets. Risks can affect staff, volunteers, service users, liability to others, property etc.

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

Children First

Limerick Youth Service is committed to safeguarding young people by ensuring that the charity is compliant with the Children First Act 2015 and Children First National Guidance 2017. All our staff and volunteers undertake an application process, including Garda vetting and cannot start employment/volunteering before their vetting is complete. All staff and volunteers participate in a 4 hour Child Safeguarding Awareness programme (NYCI). On completion of this programme, each participant receives a certificate which is valid for 4 years. In 2021, 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 2021. Participants included staff, students and youth club volunteers. In 2021 55 people were Garda vetted. This represents 20% of those normally vetted.

The Future

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

Particular focus of our work in 2022 will be include;

- Development of a new Strategic Plan in 2022 to inform our work over the next 5 years.
- Youth Services Grant which traditionally funded the core costs of the charity is being reviewed and reformed. This may require some restructuring in how we work in 2022.
- The consequences of our remaining the Factory Southside Youth space and the implications for staff and service delivery will require significant attention in 2022
- Volunteer Youth Clubs have been inactive for most of 2021 due to Covid 19 and clubs will require considerable support in 2022 in order to reopen. The continued difficulty in recruiting and retaining volunteers and the fact that many volunteers have moved on will challenge us in the delivery of volunteer led youth work. We will work with other partners at a National level on the strategy for reconfiguration of clubs after Covid 19.

Board members' report (continued)

For the financial year ended 31 December 2021

- Particular focus of our work in 2022 will be work on our Erasmus + accreditation and the implementation of an international youth work programme of work for the coming three years.
- The Ability programme was extended in 2021 and we must prepare for the new ESF programme which will become clear in 2023.
- 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.
- We will continue to expand links with private enterprise and build on the positive results we have achieved through our engagement with corporate entities in 2021 through Basis Point and the Community Foundation of Ireland.
- In addition, the crises situation in Ukraine which is emerging in 2022 will affect service delivery and we are unclear as of yet of the impact on the delivery of our services and programmes.
- Ongoing review and compliance with the Charity Regulator Charity Governance Code.

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.

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.

Limerick Youth Service

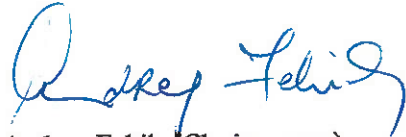
Board members' report (continued)

For the financial year ended 31 December 2021

Auditor

The auditors, Grant Thornton, will continue in office.

This report was approved by the Board on 16 June 2022 and signed on their behalf by:



Audrey Fehily (Chairperson)



Karen O'Connor

Date: 16 June 2022

Board members' responsibilities statement

For the financial year ended 31 December 2021

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 the Board on 16 June 2022 and signed on its behalf by:



Audrey Fehily (Chairperson)



Karen O'Connor

Date: 16 June 2022

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 2021 which comprise the Statement of financial activities incorporating the income and expenditure account, 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 FRS 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 Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the charity as at 31 December 2021 and of its financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the requirements of the Charities Act 2009.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the 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 charity. 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 Board members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of 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.

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

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 give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, 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 liquidate the charity or 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 statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 charity's Board 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 Board members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Board 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: 16 June 2022

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

for the financial year ended 31 December 2021

	Note	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Income from:					
Charitable activities	4	11,795	4,481,612	4,493,407	4,179,218
Donations	5	909	3,000	3,909	6,268
Investments	6	(7)	-	(7)	34
Other income	7	61,194	37,517	98,711	134,461
Total income		<u>73,891</u>	<u>4,522,129</u>	<u>4,596,020</u>	<u>4,319,981</u>
Expenditure on:					
Charitable activities	9	169,391	4,451,093	4,620,484	4,434,955
Total expenditure		<u>169,391</u>	<u>4,451,093</u>	<u>4,620,484</u>	<u>4,434,955</u>
Net movement in funds		<u>(95,500)</u>	<u>71,036</u>	<u>(24,464)</u>	<u>(114,974)</u>
Reconciliation of funds:					
Total funds brought forward		3,223,704	2,052,819	5,276,523	5,391,497
Net movement in funds		(95,500)	71,036	(24,464)	(114,974)
Total funds carried forward		<u>3,128,204</u>	<u>2,123,855</u>	<u>5,252,059</u>	<u>5,276,523</u>

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

The notes on pages 32 to 72 form part of these financial statements.

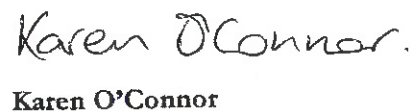
Balance sheet

for the financial year ended 31 December 2021

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	13	4,536,105	4,539,698
		<u>4,536,105</u>	<u>4,539,698</u>
Current assets			
Debtors	14	125,272	165,511
Investments	15	889,895	889,893
Cash at bank and in hand		704,381	420,264
		<u>1,719,548</u>	<u>1,475,668</u>
Creditors: amounts falling due within one year	16	(1,003,594)	(738,843)
Net current assets		<u>715,954</u>	<u>736,825</u>
Total assets less current liabilities		<u>5,252,059</u>	<u>5,276,523</u>
Total net assets		<u>5,252,059</u>	<u>5,276,523</u>
Charity funds			
Restricted funds	17	2,123,855	2,052,819
Unrestricted funds	17	3,128,204	3,223,704
Total funds		<u>5,252,059</u>	<u>5,276,523</u>

The financial statements were approved by the Board members on 16 June 2022 and signed on their behalf by


Audrey Fehily (Chairperson)


Karen O'Connor

Date: 16 June 2022

The notes on pages 32 to 72 form part of these financial statements.

Statement of cash flows

for the financial year ended 31 December 2021

	Note	2021 €	2020 €
Cash flows from operating activities			
Net cash used in operating activities	19	261,843	215,590
Cash flows from investing activities			
Proceeds from the sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(175,946)	(38,086)
Deposit account investments		(2)	(29)
Net cash used in investing activities		(175,948)	(38,115)
Cash flows from financing activities			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the financial year		85,895	177,475
Cash and cash equivalents at the beginning of the financial year		398,901	221,426
Cash and cash equivalents at the end of the financial year	20	<u>484,796</u>	<u>398,901</u>
The notes on pages 32 to 72 form part of these financial statements			

Notes to the financial statements

for the financial year ended 31 December 2021

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 charity.

The charity meets the definition of a public benefit charity 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 2021

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 charity but do not directly undertake charitable activities. These costs have been allocated on a per capita basis, which the charity considers a reasonable and consistent allocation method. Governance costs are those incurred in connection with administration of the charity 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 2021

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 2021

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 2021

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 charity's ability to meet its liabilities as they fall due, and to continue as going concern. However, the charity 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 charity 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 €4,536,105 (2020: €4,539,698)

Notes to the financial statements

for the financial year ended 31 December 2021

4. Income from charitable activities

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Income from charitable activities - Youth Development	-	383,583	383,583
Income from charitable activities - Youth Support	-	2,152,398	2,152,398
Income from charitable activities - Training	-	1,298,008	1,298,008
Income from charitable activities - Technical Support	11,795	647,623	659,418
Total 2021	<u>11,795</u>	<u>4,481,612</u>	<u>4,493,407</u>
	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
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
Total 2020	<u>-</u>	<u>4,179,218</u>	<u>4,179,218</u>

5. Income from donations

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Donations	<u>909</u>	<u>3,000</u>	<u>3,909</u>
	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
Donations	<u>3,233</u>	<u>3,035</u>	<u>6,268</u>

Notes to the financial statements

for the financial year ended 31 December 2021

6. Investment income

	Unrestricted funds 2021 €	Total funds 2021 €
Investment income	<u>(7)</u>	<u>(7)</u>

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

7. Other incoming resources

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Club insurance	64	-	64
Rent	56,270	37,517	93,787
Other	4,860	-	4,860
	<u>61,194</u>	<u>37,517</u>	<u>98,711</u>

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
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>

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Pobal/Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Services Grant	Jan to Dec 2021	132,020	-	462	462	130,098	132,020	-	2,384
Youthwork Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Climate Justice Project	Jan to Dec 2021	1,500	-	1,400	300	300	1,500	-	2,600
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	-	-	45	-	-	-	-	45
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Information Centre	Jan to Dec 2021	53,335	-	-	-	53,036	53,335	-	299

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Tusla	Department of Health	Child and Family Agency Section 56/59	Jan to Jun 2021	346,225	-	8,756	8,756	319,481	346,225	-	35,500
Tusla	Department of Health	Creative Community Alternatives Initiative	Jan to Dec 2021	-	-	21,685	-	-	-	-	21,685
Tusla	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2021	15,000	-	5,500	5,500	19,513	15,000	-	987
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Funding Scheme- Disadvantaged Youth	2021/22	1,193	-	-	-	-	1,193	-	1,193
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Work Ireland – Club Reinvigoration Grant	2021/22	2,260	-	-	-	-	2,260	-	2,260

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
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	2020/2021	-	-	6,130	1,880	1,880	-	-	4,250
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grants	2020/2021	11,100	-	10,099	9,508	9,508	11,100	-	11,691
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Garryowen Youth Project	2021	-	-	9,041	8,917	8,917	-	-	124
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LGBTI+ Service Grant Scheme	2019/2020	-	-	293	293	293	-	-	-

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPFR grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LGBTI+ Service Grant Scheme	2021	-	-	3,026	2,066	2,066	-	-	960
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	Comhairle na nÓg	Jan to Dec 2021	20,514	9,682	-	-	20,514	18,791	11,405	-
Department of Children, Equality, Disability, Integration and Youth	Department of Children, Equality, Disability, Integration and Youth	What Works Network Support Fund	2019/2020	-	-	31	-	-	-	-	31
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2020/2021	600	-	176	176	600	600	-	176

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,400	-	-	-	1,400	1,400	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,400	-	-	-	1,250	1,400	-	150
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,400	-	-	-	1,056	1,400	-	344
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,400	-	1,476	1,476	1,397	1,400	-	1,479

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	-	-	650	338	338	-	-	313
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	600	-	600	-	600	600	-	600
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,700	-	234	234	1,715	1,700	-	219
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Investment Grant	2021/2022	-	-	39	39	39	-	-	-

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Investment Grant	2020/2021 /2022	-	-	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 /2022	-	-	190	190	190	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Investment Grant	2020/2021 /2022	-	-	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 /2022	-	-	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 /2022	-	-	1,726	1,726	1,726	-	-	-

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPFR grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Investment Grant	2020/2021 /2022	-	-	113	113	113	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Infrastructure Upgrade	2020/2021 /2022	5,398	-	19,500	180	180	5,398	-	24,718
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 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Investment Grant Southill Connections	20/21	-	-	400	400	400	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth Work Programme	2021	1,400	-	-	-	1,400	1,400	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Rathkeale Askeaton UBU	2021	4,815	-	-	-	4,815	4,815	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Garryowen Youth Together UBU	2021	4,973	-	-	-	4,814	4,973	-	159

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – City Suburbs UBU	2021	4,118	-	-	-	4,118	4,118	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – East Limerick UBU	2021	4,977	-	-	-	4,977	4,977	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Kings Island UBU	2021	4,950	-	-	-	4,727	4,950	-	223
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB –Lava Javas UBU	2021	5,738	-	-	-	5,738	5,738	-	-

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Covid Minor Grant – Clubs Reinivigation	2021/22	8,000	-	-	-	1,595	8,000	-	6,405
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – Garryowen LCETB	2021/22	4,000	-	-	-	3,156	4,000	-	844
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant - East Limerick LCETB	2021/22	4,000	-	-	-	1,177	4,000	-	2,823
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – City Suburbs LCETB	2021/22	4,000	-	-	-	1,185	4,000	-	2,815

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary / Agency	Grantor / Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – Lava Javass LCETB	2021/22	4,000	-	-	-	2,921	4,000	-	1,079
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – KI LCETB	2021/22	3,920	-	-	-	2,664	3,920	-	1,256
Limerick and Clare Education and Training Board	Department of Education and Skills	Local Creative Youth Partnership Programme	2019/2020	-	-	213	-	-	-	-	213
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale/Askeaton	Jan – Dec 2021	196,698	-	10,353	10,353	206,741	196,697	-	309
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale Transport distribution of 2020 surplus	Jan – Dec 2021	-	-	2,000	1,594	1,594	-	-	406

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Garryowen Youth Together	Jan – Dec 2021	128,845	-	-	-	124,165	128,845	-	4,680
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2021	18,519	-	-	-	18,519	16,667	1,852	-
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	Jan – Jun 2020	-	-	971	971	971	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU LAVA JAVAS Youth Project	Jan – Dec 2021	170,421	-	14,912	14,912	184,760	170,421	-	573
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU City Suburbs	Jan – Dec 2021	186,345	-	3,903	3,903	189,099	186,345	-	1,149

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU East Limerick Youth Project	Jan – Dec 2021	165,640	-	4,371	4,371	170,075	165,640	-	(64)
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	Jan – Dec 2021	124,230	-	7,381	7,381	131,353	124,230	-	258
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Fund Minor Grant Rathkeale	2021/22	-	-	520	181	181	-	-	339
Limerick and Clare Education and Training Board	Department of Education and Skills	Community Training Centre	Jan to Dec 2021	1,087,063	77,226	-	-	1,087,063	1,164,289	-	-

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Education and Skills	Covid Learner Fund MAED	2020/2021	-	-	65,000	63,219	63,219	-	-	1,781
Community Employment Scheme	Department of Employment Affairs and Social Protection	Community Employment Scheme	Oct 2020 to Sep 2021	206,927	10,018	36,863	36,863	230,888	183,889	33,056	12,902
Community Employment Scheme	Department of Employment Affairs and Social Protection	Community Employment Scheme	October 2019 to September 2020	-	8,471	-	-	-	8,471	-	-
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2020 to July 2021	49,458	6,056	21,545	21,545	71,004	55,515	-	-
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	July 2019 to June 2020	66,016	-	-	-	51,584	60,153	5,863	14,432

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
School Meals (Local Projects) Scheme	Department of Employment Affairs and Social Protection	School Meals (Local Projects) Scheme	2020/21	6,147	51	1,240	1,240	4,513	5,913	285	2,874
Health Service Executive	Department of Health	Addiction Service - Signpost for Youth Project	Jan to Dec 2021	77,459	-	15,121	15,121	73,784	77,459	-	18,796
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2021	127,410	-	31,325	31,325	137,957	127,410	-	20,778
Health Service Executive	Department of Health	Traveller Health	Jan to Dec 2021	3,500	-	444	444	1,307	3,500	-	2,637
Health Service Executive	Department of Health	Mid West Traveller Youth Mental Health Initiative	2019-2021	-	-	38,399	22,287	22,287	-	-	16,112
Health Service Executive	Department of Health	MWRDAF – GYDP 2021	2021/22	2,000	-	-	-	1,720	2,000	-	280
Health Service Executive	Department of Health	MWRDAF – Rathkeale Youth Space	2021/22	2,000	-	-	-	-	2,000	-	2,000
Health Service Executive	Department of Health	MWRDAF – Sailing into Wellness	2021/22	1,000	-	-	-	-	1,000	-	1,000

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
NOSP - Health Service Executive	Department of Health	Making Services More Accessible	Dec 2020 to Dec 2021	-	-	9,400	-	6,163	-	-	3,237
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2021	-	-	2,000	929	929	-	-	1,071
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2021	-	-	1,500	-	-	-	-	1,500
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2021	-	-	1,500	1,500	1,500	-	-	-
Irish Youth Justice Service	Department of Justice and Equality	Guards Youth Diversion Projects	Jan to Dec 2021	477,109	-	60,472	60,472	499,201	477,109	-	38,380
Irish Youth Justice Service	Department of Justice and Equality	Communities Integration Fund	2020/21	-	-	1,140	-	-	-	-	1,140

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Local Community Development Committee/Ballyhoura Development CLG	Department of Rural and Community Development	Leader Rural Development Programme 2014-2020 Rural Youth Research	2018/2021	-	11,337	-	-	-	11,337	-	-
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - The Factory Southside Youth Space	Jan to Dec 2020	-	16,870	-	-	-	16,870	-	-
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan to Dec 2020	(2,516)	-	3,003	2,516	-	(2,516)	-	487
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan to Dec 2021	12,000	-	-	-	10,541	12,000	-	1,459
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund – The Factory Southside Youth Space	Jan to Dec 2021	107,421	-	-	-	107,421	72,000	35,421	-

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick City and County Council	Department of Rural and Community Development	Employability LCCC Kings Island	2021/22	17,555	-	-	-	7,177	17,555	-	10,378
Youth Work Ireland	Youth Work Ireland	IYMA Bursary	2021	180	-	-	-	180	180	-	-
Limerick City and County Council	Limerick City and County Council	Peer Mentoring	2021/22	6,000	-	2,457	-	-	6,000	-	8,457
Limerick City and County Council	Department of Rural and Community Development	Community Enhancement Programme	Jan to Dec 2020	-	5,000	-	-	-	5,000	-	-
Pobal	Department of Rural and Community Development	Community Services Programme	2021	153,899	-	3,944	3,944	142,462	153,899	-	15,381
Pobal	Department of Rural and Community Development	Community Services Programme	Jan – Dec 2020	-	-	15,787	-	-	-	-	15,787
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2019/2021	187,815	-	41,235	41,235	152,910	187,815	-	76,140

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision – Diversity Group LSP	2021/22	1,000	-	-	-	-	1,000	-	1,000
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision – Homelessness LSP	2021/22	1,500	-	-	-	-	1,500	-	1,500
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision Children	2021/22	2,000	-	-	-	1,702	2,000	-	297
Leargas	Department of Further and Higher Education, Research, Innovation and Science	Erasmus+ Programme	2021	3,423	-	785	785	4,208	3,423	-	-
Paul Partnership	-	SICAP Covid 19	2020	-	-	947	-	-	-	-	947

Notes to the financial statements for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Limerick and Clare Education and Training Board	Department of Tourism Culture Arts Gaeltacht Sport and Media	Artist in Residency	2020	1,500	-	37	37	1,500	1,500	-	37
Limerick City and County Council	Limerick City and County Council	Youthbank	Once off in 2015	-	-	1,287	-	-	-	-	1,287
Limerick City and County Council	Limerick City and County Council	Going for Gold	Once off in 2018	-	-	154	-	-	-	-	154
Marathon Trust	Marathon Trust	Ballycummin/Raheen Youth Engagement Initiative	Once off in 2018	-	-	3,380	140	140	-	-	3,240
Moher Holdings	Moher Holdings	Moher Holdings Hardship Fund	-	1,000	-	-	-	-	1,000	-	1,000
-	Own income	Work to Learn	Jan to Dec 2021	-	-	1,418	-	-	-	-	1,418

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
Redemptorists	Redemptorists	Redemptorists Hardship Fund	Jan to Dec 2020	3,000	-	1,282	1,282	1,359	3,000	-	2,923
-	-	Community Training Centre - Own Income	Jan to Dec 2020	13,598	-	-	-	13,598	13,598	-	-
-	-	Limerick Youth Service – Own Income	2021	-	-	-	-	-	-	-	-
-	Basis Point	Crisis	Jan - Dec 2021	-	-	6,707	6,141	6,141	-	-	566
-	Community Foundation	Late Late Show Appeal	2021/22	83,500	-	-	-	11,764	83,500	-	71,736
-	-	Outreach- Own Income	Jan - Dec 2021	655	-	-	-	-	655	-	655
-	-	SSEI- Own Income	2021	-	-	100	-	-	-	-	100
-	-	Southside Youth Space- Own Income	2021	1,045	-	3,105	3,105	1,045	1,045	-	3,105
-	-	Youth Cafes- Own Income	Jan - Dec 2021	-	-	200	200	200	-	-	-
Tusla	Department of Health	Youth Participation Seed Funding	2020-2021	5,333	-	5,488	4,720	4,720	5,333	-	6,101

Notes to the financial statements

for the financial year ended 31 December 2021

8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2021	Grant due 31/12/2020	Deferred Income at 31/12/2020	Released from Deferred 2021	Income Recognised in SOFA	Amount Received 2021	Grant due 31/12/2021	Deferred Income to 2022
-	-	Roches Feeds-Own Income	2020/2021	-	-	1,755	1,106	1,106	-	-	649
-	-	Rochesfeeds 2021	2020/2021	2,000	-	-	-	-	2,000	-	2,000
-	-	Bruff Youth Café Outreach-Own Income	2021	-	-	567	-	-	-	-	567
-	-	Tesco Backpack re Our Lady QOP- Own Income	2021	-	-	484	-	-	-	-	484
-	-	East Limerick Own Income	2021	675	-	-	-	458	675	-	217
Limerick City and County Council	Limerick City and County Council	CMHF (Community Mental Health Fund)	2021	1,812	-	-	-	1,812	-	1,812	-
-	-	West Limerick Junior Leader Group	2021	1,000	-	-	-	1,000	1,000	-	-
-	-	Arts Council 2021	2021	4,080	-	-	-	1,800	4,080	-	2,280
-	-	CE Scheme 2021/2022	2021/22	149,360	-	-	-	92,497	131,093	18,267	56,863
-	-	What Works Fund 2021	2021/22	7,000	-	-	-	7,000	7,000	-	-
				4,518,558	144,711	524,817	414,926	4,481,765	4,555,308	107,961	561,610

Notes to the financial statements

for the financial year ended 31 December 2021

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Youth Development	-	382,949	382,949
Youth Support	-	2,109,198	2,109,198
Training	-	1,298,008	1,298,008
Technical Support	169,391	660,938	830,329
	<u>169,391</u>	<u>4,451,093</u>	<u>4,620,484</u>
	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
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>

10. Analysis of expenditure by activities

	Activities undertaken directly 2021 €	Support costs 2021 €	Total funds 2021 €
Youth Support	1,891,195	14,387	1,905,582
Youth Development	361,754	3,861	365,615
Training	1,291,913	6,095	1,298,008
Technical Support	859,285	191,994	1,051,279
	<u>4,404,147</u>	<u>216,337</u>	<u>4,620,484</u>

Notes to the financial statements

for the financial year ended 31 December 2021

10. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2020 €	Support costs 2020 €	Total funds 2020 €
Youth Development	1,965,188	22,928	1,988,116
Youth Support	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>

Analysis of direct costs

	Youth Support 2021 €	Youth Development 2021 €	Training 2021 €	Technical Support 2021 €	Total funds 2021 €
Wages & Salaries	1,476,710	280,554	910,309	759,871	3,427,444
Rent & Rates	58,152	2,400	73,074	114	133,740
Light & Heat	8,821	25,716	36,771	21,027	92,335
Insurance	48,354	10,919	19,607	6,794	85,674
Repairs & Maintenance	22,027	7,085	92,278	21,007	142,397
Security Costs	1,461	1,888	-	7,448	10,797
Programmes	207,274	21,933	106,693	19,307	355,207
Travel & Transport Costs	25,283	752	318	1,425	27,778
Special Inputs	7	-	4,937	69	5,013
Canteen Expenses	-	-	6,739	235	6,974
Sundry Expenses	1,379	4,404	2,420	4,521	12,724
Fundraising Training and Residential Expenses	11,503	1,954	14,552	7,255	35,264
Advertising, Stationery and Telephone	30,224	4,149	24,215	10,212	68,800
	<u>1,891,195</u>	<u>361,754</u>	<u>1,291,913</u>	<u>859,285</u>	<u>4,404,147</u>

Notes to the financial statements

for the financial year ended 31 December 2021

10. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Youth Development 2020 €	Youth Support 2020 €	Training 2020 €	Technical Support 2020 €	Total funds 2020 €
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 Residential Expenses	15,328	1,564	4,165	6,850	27,907
Advertising, Stationery and 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 2021

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Youth Development 2021 €	Youth Support 2021 €	Training 2021 €	Technical Support 2021 €	Total funds 2021 €
Legal & Professional Fees	-	-	-	10,415	10,415
Audit Fees	3,830	14,337	6,035	(110)	24,092
Depreciation	-	-	-	179,539	179,539
Bank interest & charges	31	50	60	2,150	2,291
	<u>3,861</u>	<u>14,387</u>	<u>6,095</u>	<u>191,994</u>	<u>216,337</u>

	Youth Development 2020 €	Youth Support 2020 €	Training 2020 €	Technical Support 2020 €	Total funds 2020 €
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>

Notes to the financial statements

for the financial year ended 31 December 2021

11. Staff costs

	2021 €	2020 €
Wages and salaries	3,019,231	2,982,728
Employers PRSI	290,955	286,484
Pension	117,258	115,738
	<u>3,427,444</u>	<u>3,384,950</u>

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

	2021 No.	2020 No.
Youth Development	4	5
Youth Support	40	39
Training	13	14
Technical Support	41	42
	<u>98</u>	<u>100</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,001 was:

	2021 No.	2020 No.
In the band €60,001 - €70,000	-	-
In the band €70,001 - €80,000	2	2

The total key management personnel salaries for five positions were €323,712 (2020: €319,429)

Notes to the financial statements

for the financial year ended 31 December 2021

12. Board members' remuneration and expenses

During the financial year, no Board members received any remuneration or other benefits (2020 - €NIL-).

During the financial year ended 31 December 2021, no Board member expenses have been incurred (2020 - €NIL).

13. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2021	5,204,698	1,210,420	311,142	6,726,260
Additions	-	90,171	85,775	175,946
At 31 December 2021	<u>5,204,698</u>	<u>1,300,591</u>	<u>396,917</u>	<u>6,902,206</u>
Depreciation				
At 1 January 2021	818,902	1,110,505	257,155	2,186,562
Charge for the financial year	104,075	35,542	39,922	179,539
At 31 December 2021	<u>922,977</u>	<u>1,146,047</u>	<u>297,077</u>	<u>2,366,101</u>
Net book value				
At 31 December 2021	<u>4,281,721</u>	<u>154,544</u>	<u>99,840</u>	<u>4,536,105</u>
At 31 December 2020	<u>4,385,796</u>	<u>99,915</u>	<u>53,987</u>	<u>4,539,698</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 2021

14. Debtors

	2021 €	2020 €
Due within one year		
Other debtors	3,473	120
Prepayments and accrued income	121,799	165,391
	<u>125,272</u>	<u>165,511</u>

15. Current asset investments

	2021 €	2020 €
Bank deposits	<u>889,895</u>	<u>889,893</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

	2021 €	2020 €
Bank overdrafts	219,585	21,363
Trade creditors	48,531	53,219
Other taxation and social security	75,605	65,579
Deferred income	595,849	558,156
Accruals	47,155	40,526
Pension accrual	16,869	-
	<u>1,003,594</u>	<u>738,843</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 2021

17. Summary of funds

Summary of funds - current financial year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
General funds	3,223,704	73,891	(169,391)	3,128,204
Restricted funds	2,052,819	4,522,129	(4,451,093)	2,123,855
	<u>5,276,523</u>	<u>4,596,020</u>	<u>(4,620,484)</u>	<u>5,252,059</u>

Summary of funds - prior financial year

	Balance at 1 January 2020 €	Income €	Expenditure €	Balance at 31 December 2020 €
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>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	2,374,300	2,161,805	4,536,105
Current assets	834,629	884,919	1,719,548
Creditors due within one year	(80,725)	(922,869)	(1,003,594)
Total	<u>3,128,204</u>	<u>2,123,855</u>	<u>5,252,059</u>

Notes to the financial statements

for the financial year ended 31 December 2021

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2020 €	Restricted funds 2020 €	Total funds 2020 €
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)
Total	<u>3,223,704</u>	<u>2,052,819</u>	<u>5,276,523</u>

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

	2021 €	2020 €
Net expenditure for the period (as per Statement of Financial Activities)		
	(24,464)	(114,974)
Adjustments for:		
Depreciation charges	179,539	159,428
(Profit)/Loss on the sale of fixed assets	-	-
Decrease in debtors	40,239	7,024
Increase in creditors	66,529	164,112
Net cash provided by operating activities	<u>261,843</u>	<u>215,590</u>

20. Analysis of cash and cash equivalents

	2021 €	2020 €
Cash in hand	704,381	420,264
Overdraft facility repayable on demand	(219,585)	(21,363)
Total cash and cash equivalents	<u>484,796</u>	<u>398,901</u>

Notes to the financial statements

for the financial year ended 31 December 2021

21. Analysis of changes in cash

	At 1 January 2021 €	Cash flows €	Other non-cash changes €	At 31 December 2021 €
Cash at bank and in hand	420,264	284,117	-	704,381
Bank overdrafts repayable on demand	(21,363)	(198,222)	-	(219,585)
	<u>398,901</u>	<u>85,895</u>	<u>-</u>	<u>484,796</u>

22. Pension commitments

The charity 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 €117,258 (2020: €115,738) in respect of employees.

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

23. Operating lease commitments

At 31 December 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 €	2020 €
Not later than 1 year	<u>-</u>	<u>-</u>

The operating lease charges expensed to the profit and loss in the year were €Nil (2020: €Nil).

24. Related party transactions

During the year ended 31st December 2021, there were no charges from O’Gorman Solicitors to Limerick Youth Service (2020: €Nil) 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 2021.

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 2021

26. Controlling party

The charity 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 charity 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 2021

LIMERICK YOUTH SERVICE

**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION
AND YOUTH – POBAL/YOUTH WORK IRELAND**

YOUTH SERVICES GRANT

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

YEAR ENDED 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	461	9
2021 Allocation	132,020	124,565
Other Income	-	-
Total Income	132,481	124,574
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	121,468	91,424
Rent	-	-
Light and Heat	-	-
Insurance	1,387	2,231
Repairs Maintenance and Equipment	250	9,253
Security	-	-
Programmes	603	264
Staff Travel	172	103
Sundry (Subscriptions)	4,350	4,350
Administration Fees	-	12,456
Training	80	-
Advertising, Stationery, Telephone and R&D	861	3,292
Health and Safety	392	-
Audit	536	740
Bank Charges	-	-
Total Expenditure	130,098	124,113
Surplus/Deficit	2,383	461
(Surplus deferred to 2022)		

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2021

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 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	-	-
2021 Allocation	53,335	52,033
Other Income	-	-
Total Income	<u>53,335</u>	<u>52,033</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	39,056	37,186
Rent	2,400	1,923
Light and Heat		-
Insurance	1,321	1,157
Repairs Maintenance and Equipment	238	384
Security		-
Programmes	2,990	1,975
Transport		-
Staff Travel	100	-
Sundry (Subscriptions)	54	316
Administration Fees	5,334	5,203
Training		-
Advertising, Stationery, Telephone and R&D	711	2,610
Health and Safety	322	308
Audit	510	970
Bank Charges	-	-
Total Expenditure	<u>53,036</u>	<u>52,033</u>
Surplus/Deficit	299	0
(Surplus deferred to 2022)		

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

CHILD AND FAMILY AGENCY SECTION 56/59

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

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	30,440	40,458
2021 Allocation	346,225	304,086
Other Income	-	-
Total Income	376,665	344,544
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	246,336	247,556
Rent	8,600	7,437
Light and Heat		-
Insurance	8,333	6,364
Repairs Maintenance and Equipment	1,277	-
Security		-
Programmes	9,254	7,768
Transport	3,797	370
Staff Travel	668	228
Sundry (Recruitment)	177	177
Administration Fees	30,409	30,408
Training	420	2,114
Advertising, Stationery, Telephone and R&D	3,435	7,269
Health and Safety	4,010	1,696
Audit	2,766	2,715
Bank Charges	-	-
Total Expenditure	319,481	314,104
Surplus/Deficit	57,184	30,440
(Surplus deferred to 2022)		

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for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

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

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 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	14,913	-
2021 Allocation	170,421	83,132
Other Income	-	-
Total Income	185,334	83,132
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	127,790	51,661
Rent	4,000	2,400
Light and Heat		-
Insurance	3,831	1,915
Repairs Maintenance and Equipment	6,798	345
Security		-
Programmes	18,300	1,085
Transport	1,947	-
Staff Travel	880	-
Sundry		-
Administration Fees	17,042	8,313
Training	210	-
Advertising, Stationery, Telephone and R&D	1,550	1,294
Health and Safety	934	467
Audit	1,479	739
Bank Charges	-	-
Total Expenditure	184,760	68,219
Surplus/Deficit	574	14,913

Schedule to the detailed accounts

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

YOUTH PARTICIPATION SEED FUNDING

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

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	5,488	8,560
2021 Allocation	5,333	-
Other Income	-	2,000
Total Income	10,821	10,560
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension		-
Rent		-
Light and Heat		-
Insurance		-
Repairs Maintenance and Equipment	2,177	-
Security		-
Programmes	2,543	5,072
Transport		-
Staff Travel		-
Sundry (Recruitment)		-
Administration Fees		-
Training		-
Advertising, Stationery, Telephone and R&D		-
Health and Safety		-
Audit		-
Bank Charges	-	-
Total Expenditure	4,720	5,072
Surplus/Deficit	6,101	5,488

Limerick Youth Service**Schedule to the detailed accounts**

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE**DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION
AND YOUTH - LIMERICK AND CLARE EDUCATION AND TRAINING BOARD****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.

YEAR ENDED 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	6,843	
2021 Allocation	165,669	125,402
Other Income	-	-
Total Income	172,512	125,402
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	114,932	86,976
Rent	4,250	3,150
Light and Heat		-
Insurance	4,227	3,434
Repairs Maintenance and Equipment	4,573	-
Security		-
Programmes	19,622	3,083
Transport	2,028	852
Staff Travel	1,651	2,590
Sundry	172	-
Administration Fees	16,564	12,790
Training	93	-
Advertising, Stationery, Telephone and R&D	1,805	3,521
Health and Safety	1,027	837
Audit	1,632	1,326
Bank Charges	-	-
Total Expenditure	172,576	118,559
Surplus/Deficit	- 64	6,843
(Deficit Absorbed by Limerick Youth Service)		

Schedule to the detailed accounts

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

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

UBU - GARRYOWEN YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	9,041	7,134
2021 Allocation	128,845	125,080
Other Income	-	-
Total Income	137,886	132,214
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	95,767	91,917
Rent	6,672	6,672
Light and Heat		-
Insurance	2,642	2,478
Repairs Maintenance and Equipment	3,764	1,155
Security		-
Programmes	11,054	3,423
Transport	1,620	691
Staff Travel		-
Sundry	180	-
Administration Fees	12,884	12,508
Training	240	417
Advertising, Stationery, Telephone and R&D	1,275	2,218
Health and Safety	643	643
Audit	1,021	1,020
Bank Charges	-	31
Total Expenditure	137,763	123,173
Surplus/Deficit	123	9,041

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2021

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 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020		-
2021 Allocation	20,514	14,378
Other Income	-	-
Total Income	20,514	14,378
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	11,835	8,457
Rent	520	-
Light and Heat		-
Insurance	300	300
Repairs Maintenance and Equipment	224	934
Security		-
Programmes	5,329	3,503
Transport	1,260	187
Staff Travel		-
Sundry		-
Administration Fees	813	762
Training		-
Advertising, Stationery, Telephone and R&D	232	234
Health and Safety		-
Audit		-
Bank Charges	-	-
Total Expenditure	20,514	14,378
Surplus/Deficit	-	0

Limerick Youth Service**Schedule to the detailed accounts**

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE**DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE****ADDICTION SERVICE – SIGNPOST FOR YOUTH PROJECT**

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

YEAR ENDED 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	15,121	-
2021 Allocation	77,458	86,500
Other Income	-	-
Total Income	<u>92,579</u>	<u>86,500</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	57,405	56,754
Rent	4,700	4,700
Light and Heat	-	-
Insurance	1,321	1,321
Repairs Maintenance and Equipment	238	238
Security	-	-
Programmes	322	-
Transport	-	-
Staff Travel	-	-
Sundry	172	-
Administration Fees	7,150	7,150
Training	1,549	770
Advertising, Stationery, Telephone and R&D	416	446
Health and Safety	-	-
Audit	510	-
Bank Charges	-	-
Total Expenditure	<u>73,784</u>	<u>71,379</u>
Surplus/Deficit	<u>18,795</u>	<u>15,121</u>

Schedule to the detailed accounts

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

MENTAL HEALTH PROJECT

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

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	40,725	39,725
2021 Allocation	127,410	127,410
Other Income - NOSP	-	9,400
Total Income	168,135	176,535
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	94,570	95,545
Rent	3,000	3,000
Light and Heat	-	-
Insurance	3,303	3,303
Repairs Maintenance and Equipment	6,822	2,435
Security	-	-
Programmes	17,231	7,515
Transport	255	28
Staff Travel	-	-
Sundry (Subscriptions)	1,034	1,402
Sundry (Recruitment)	657	180
Administration Fees	12,741	12,740
Training	2,339	5,250
Advertising, Stationery, Telephone and R&D	891	2,331
Health and Safety	-	805
Audit	1,276	1,276
Bank Charges	-	-
Total Expenditure	144,119	135,810
Surplus/Deficit	24,016	40,725

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for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

MID WEST TRAVELLER YOUTH MENTAL HEALTH INITIATIVE

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

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	38,400	35,603
2021 Allocation		21,334
Other Income	-	-
Total Income	38,400	56,937
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	11,592	12,276
Rent		-
Light and Heat		-
Insurance	600	1,000
Repairs Maintenance and Equipment		-
Security		-
Programmes	8,912	2,800
Transport	770	610
Staff Travel		1,019
Sundry (Recruitment)		180
Administration Fees		-
Training		-
Advertising, Stationery, Telephone and R&D	412	652
Health and Safety		-
Audit		-
Bank Charges	-	-
Total Expenditure	22,287	18,537
Surplus/Deficit	16,113	38,400
(Surplus deferred to 2022)		

Limerick Youth Service
Schedule to the detailed accounts
for the financial year ended 31 December 2021
LIMERICK YOUTH SERVICE

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

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

**DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT – LIMERICK CITY AND
COUNTY COUNCIL SOCIAL INTERVENTION FUND – THE FACTORY SOUTHSIDE YOUTH
SPACE PURPOSE OF GRANT:** To meet the social, economic and physical needs of the community
in regeneration areas.

YEAR ENDED 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	(7,752)	11,891
2021 Allocation - CSP	153,899	102,650
2021 Allocation - LCCC	88,869	79,800
Other Income	5,582	16,755
Total Income	240,598	211,096
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension - CSP Funded	144,156	105,423
Gross Salary, Employer's PRSI and Pension - LCCC Funded	45,783	56,079
Light and Heat	25,716	15,747
Insurance	7,000	5,883
Repairs Maintenance and Equipment	11,175	6,912
Security	1,888	1,878
Programmes	2,545	3,510
Transport	-	-
Staff Travel	200	-
Sundry	-	-
Administration Fees	12,000	13,300
Training	300	208
Advertising, Stationery, Telephone and R&D	1,770	5,697
Health and Safety	2,000	1,610
Audit	2,600	2,550
Bank Charges	25	50
Total Expenditure	257,159	218,848
Surplus/Deficit	(16,561)	(7,752)
Surplus/Deficit - CSP Funded	18,860	0,117

Limerick Youth Service

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for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

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

SOCIAL INTERVENTION FUND – YOUTH CAFES

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

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	3,106	-
2021 Allocation	12,000	12,000
Other Grants	-	2,800
DCYA Capital Funding Scheme	-	13,603
2020 Allocation Returned to LCCC	(2,619)	-
Other Income	-	415
Total Income	12,487	28,818
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	245	-
Rent		-
Light and Heat		-
Insurance	1,488	1,321
Repairs Maintenance and Equipment	5,746	14,641
Security		-
Programmes		7,505
Transport		-
Staff Travel		-
Sundry		-
Administration Fees	2,000	2,000
Training		245
Advertising, Stationery, Telephone and R&D	160	-
Health and Safety	408	-
Audit	494	-
Bank Charges	-	-
Total Expenditure	10,541	25,712
Surplus/Deficit - Overall	1,947	3,106

Limerick Youth Service
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LIMERICK YOUTH SERVICE

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

ABILITY PROGRAMME

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

YEAR ENDED 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	41,235	63,477
2021 Allocation	187,815	140,154
Other Income	-	-
Total Income	229,050	203,631
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	112,612	107,198
Rent	3,688	5,838
Light and Heat	-	-
Insurance	1,845	2,920
Repairs Maintenance and Equipment	461	730
Security	-	-
Programmes	29,931	41,064
Transport	250	448
Staff Travel	-	26
Sundry (Recruitment)	-	420
Administration Fees	-	-
Training	2,218	250
Advertising, Stationery, Telephone and R&D	1,443	2,772
Health and Safety	-	-
Audit	461	730
Bank Charges	-	-
Total Expenditure	152,910	162,396
Surplus/Deficit - Overall	76,140	41,235

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

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

UBU YOUTH PROJECT WEST LIMERICK/RATHKEALE

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 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	12,053	-
2021 Allocation	196,698	138,633
Other Grant		2,500
Other Income	300	2,048
Total Income	209,051	143,181
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	136,753	92,015
Rent	5,400	3,900
Light and Heat	5,885	3,996
Insurance	4,623	3,633
Repairs Maintenance and Equipment	9,060	2,409
Security	1,191	436
Programmes	13,237	4,125
Transport	1,594	75
Staff Travel	1,294	182
Sundry	180	177
Administration Fees	19,670	13,732
Training	1,783	343
Advertising, Stationery, Telephone and R&D	5,040	3,795
Health and Safety	1,127	1,052
Audit	1,499	1,258
Bank Charges	-	-
Total Expenditure	208,335	131,128
Surplus/Deficit	716	12,053

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for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

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

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 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	3,903	-
2021 Allocation	186,345	90,900
Other Grant	-	-
Other Income	-	-
Total Income	190,248	90,900
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	147,684	71,185
Rent	4,800	-
Light and Heat	-	-
Insurance	3,765	1,882
Repairs Maintenance and Equipment	2,056	-
Security	-	-
Programmes	6,371	1,626
Transport	490	-
Staff Travel	699	385
Sundry	180	-
Administration Fees	18,634	9,090
Training	444	-
Advertising, Stationery, Telephone and R&D	1,604	1,643
Health and Safety	918	459
Audit	1,453	727
Bank Charges	-	-
Total Expenditure	189,099	86,997
Surplus/Deficit	1,149	3,903
(Surplus deferred to 2022)		

Schedule to the detailed accounts

for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

THE COMMUNITY FOUNDATION FOR IRELAND

LATE LATE SHOW APPEAL/ BE WELL RURAL MENTAL HEALTH PROJECT

PURPOSE OF GRANT: This project will involve the development of a rural outreach mental health support for young people aged 14 -18 years in County Limerick. The focus of this project is on delivering youth mental health and well –being supports using youthwork methodologies and pproaches and in so doing strengthening the social, physical and mental health resilience of young people residing in rural areas

YEAR ENDED 31st DECEMBER 2021

	2021	2020
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2020	-	-
2021 Allocation	83,500	-
Other Income	-	-
Total Income	83,500	-
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	6,644	-
Rent	-	-
Light and Heat	-	-
Insurance	250	-
Repairs Maintenance and Equipment	1,177	-
Security	-	-
Programmes	173	-
Transport	-	-
Staff Travel	82	-
Sundry	180	-
Administration Fees	2,750	-
Training	357	-
Advertising, Stationery, Telephone and R&D	150	-
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	11,764	-
Surplus/Deficit	71,736	-
(Surplus deferred to 2022)		

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for the financial year ended 31 December 2021

LIMERICK YOUTH SERVICE

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

SOCIAL INTERVENTION FUND – EMPLOYABILITY INITIATIVE

PURPOSE OF GRANT: To enhance the employability of young people aged 16-21 years, primarily primarily from the St. Mary's Park area of Limerick City and to strengthen young people's Job skills and experience , Aspiration and motivation, Job search skills , Workplace, social skills and Health and well being

YEAR ENDED 31st DECEMBER 2021

	2021 €	2020 €
<u>INCOME</u>		
Grant		
B/Fwd from 2020	-	-
2021 Allocation	17,555	-
Other Income	-	-
Total Income	<u>17,555</u>	<u>-</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	6,805	-
Rent	-	-
Light and Heat	-	-
Insurance	372	-
Repairs Maintenance and Equipment	-	-
Security	-	-
Programmes	-	-
Transport	-	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	-	-
Training	-	-
Advertising, Stationery, Telephone and R&D	-	-
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	<u>7,177</u>	<u>-</u>
Surplus/Deficit	10,379	-
(Surplus deferred to 2022)		