



# Financial Statements

## Limerick Youth Service

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For the financial year ended 31 December 2022

Charity number: 20016531

# Charity Information

For the financial year ended 31 December 2022

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# Chairpersons' report

For the financial year ended 31 December 2022

<b>Board Members</b>	Audrey Fehily, Chairperson Father Seamus Enright Karen Long Eacrett Karen O'Connor Patrick Buckley Laura Scanlon Aoife Walsh Inspector Ollie Kennedy Mairead Holland Michael Howes Eileen Hoffler Father Tim Wrenn Yvonne Delaney Eoin Coughlan Brian Ryan
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<b>Charity registered number</b>	20016531
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<b>Registered office</b>	5 Lower Glentworth Street Limerick
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<b>Chief executive officer</b>	Fiona O'Grady
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<b>Independent auditor</b>	Grant Thornton Chartered Accountants & Statutory Audit Firm Mill House Henry Street Limerick
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<b>Bankers</b>	Bank of Ireland 125 O'Connell Street Limerick  AIB Bank Plc 106/108 O'Connell Street Limerick
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<b>Solicitors</b>	O'Gorman & Co Solicitors 74A O'Connell Street Limerick
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# Chairpersons' report

For the financial year ended 31 December 2022

The members of the Board hereby present their annual report and the financial statements for the year ended 31 December 2022. 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 Ireland (FRS 102), the requirements of the entity's governing document and provisions of the Statement of Recommended Practice (SORP).

2022 allowed us to emerge from the Covid 19 pandemic and return to more normal levels of service delivery. However other challenges emerged, the war in Ukraine has resulted in the arrival of many young people to our shores who need support and assistance in trying to create a new life. We are also seeing significantly larger numbers of young people seeking international protection in Ireland.

There is no doubt that Covid 19 has deepened existing inequality with already vulnerable young people more at risk of poorer physical and mental health, learning losses and social isolation. In addition to the increasing costs of living, soaring energy costs have adversely impacted budgets particularly towards the end of 2022. Difficulties in recruiting and retaining staff and competition from the state sector in recruitment have also placed additional pressure on our services and budgets.

Despite the changing circumstances and emerging needs, staff have continued to deliver community based Youthwork and enhanced supports to young people with additional needs in the areas of Youth & Family Support Project, Youth Diversion Programme and the BeWell Youth Mental Health Initiative.

Significant support was provided to Volunteer Led Youthclubs to re-open which had been closed for much of Covid 19, and a campaign to recruit new volunteers and re-open clubs is ongoing. However, the challenge for us is that many Volunteers have now moved on and are no longer available for Volunteering. The recruitment of Volunteers will require particular focus in 2023.

We have worked extremely hard to re-engage young people who had disengaged during Covid 19 back into education and training programmes within the Community Training Centre and through the Ability Programme and numbers in both programmes returned to pre-covid levels during the year.

A key goal in 2022 was to develop a new Strategic Plan for our organisation. This plan is now complete and will guide our work over the coming four years. The plan has emerged from an extensive review of policy and research, and from consultations undertaken with young people, volunteers, staff, board members, parents, funders, partners, and collaborators.

While addressing the challenges, our new Strategic Plan also recognises and builds on positive achievements and on young people's strengths and abilities as emphasised throughout our consultations. Ireland's young people demonstrated strength and resilience throughout the Covid 19 pandemic, adapting to a situation that caused severe disruption to their daily lives while showing empathy and compassion to those more vulnerable members of society. Awareness and understanding of youth mental health has improved along with educational access, equity, and choice. Young people are accessing diverse recreational opportunities including youth clubs, cafes and youth groups.

In 2023, Limerick Youth Service will be 50 years old. Our founder Sr. Joan Bowles vision was to create a place of hope and encouragement for all young people. Our new Strategic Plan sets out an ambitious framework to deliver on that vision and achieve the greatest possible outcomes for young people.



# Board members' report

For the financial year ended 31 December 2022

The members of the Board hereby present their annual report and the financial statements for the year ended 31 December 2022. The Board members confirm that the financial statements of the entity are prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), the requirements of the entity's governing document and provisions of the Statement of Recommended Practice (SORP).

## Objectives and activities

### The 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
- Community based, integrated and collaborative
- Learning, Creativity & Innovation
- Equality Inclusion & Diversity

In our Strategic Plan 2023-2027, there are three **strategic priorities**;

### Youth Work

1. To empower and support young people across Limerick City & County to enhance their personal and social development through their voluntary involvement in high quality youthwork services and supports.

### Education, Training & Employability

2. To support & facilitate young people to develop their skills, competencies, and experience through the delivery of high quality, accessible and inclusive Education, Training, & Employability opportunities

### Volunteers

3. To attract, support and sustain volunteers so that they may positively contribute to improving the lives of young people, and to strengthening communities and civil society.

### Delivering Our Strategy

To deliver on our strategy Limerick Youth Service is committed to building a strong organisation that is open to learning, responsive to change and committed to its ongoing development.

## Board members' report (continued)

For the financial year ended 31 December 2022

### YOUTHWORK

LYS works with young people outside, yet alongside, the formal education sector. Section 3 of the Youth Work Act 2001 defines youth work as:

*'a planned programme of education designed for the purpose of aiding and enhancing the personal and social development of young persons through their voluntary participation, and which is complementary to their formal, academic or vocational education and training; and provided primarily by voluntary youth work services'.*

LYS Youth work provision across Limerick City and County incorporates:

- Youth Diversion Projects
- Youth Mental Health & Wellbeing
- Youth and Family Support
- Youth Information
- International Youth Work
- Youth Cafes
- Volunteer – Led Youth Clubs
- Your Place Your Space (UBU) Targeted Youth Work Programmes
- Structured Youth Work Programmes/Workshops
- Youth Voice, Participation & Committees

### EDUCATION, TRAINING & EMPLOYABILITY

LYS' Education Training & Employability initiatives provide young people between the ages of 16 and 21 years with the opportunity to return to education and learning, to gain new skills and awards, to progress to employment or to Further and Higher Education and Training opportunities including PLC courses, apprenticeships, and traineeships.

Our expert staff successfully deliver an extensive range of Quality and Qualifications Ireland (QQI) Awards Level 3-4 in interesting and innovative programmes including: Construction Skills, Creative Media Technology, Catering Skills, Music Production, Photography, Retail, Pathway to Progression, Leaving Certificate Applied (LCA), FDQ Level 2 Certificate/Diploma in Professional Bakery, EHOA Food Safety Certificate and English for Speakers of Other Languages (ESOL).

### VOLUNTEERING

LYS recognises the value and contribution of volunteers to our organisation and to strengthening communities and civil society. In line with the Volunteer Strategy 2021-2025, LYS acknowledges the contribution of volunteers to *'developing communities as vibrant, inclusive and sustainable places'*. Volunteers are a necessity in the community & voluntary sector and LYS appreciates and celebrates their contribution.

For almost 50 years, volunteers have played an essential role in enabling LYS to improve the lives of young people in the following ways:

- Through LYS' affiliated volunteer-led youth clubs across the city and rural county Limerick including the delivery of youth-focused events such as youth discos, talent shows and large-scale community events.

## Board members' report (continued)

For the financial year ended 31 December 2022

- Supporting young people to complete our 'Youth Leadership Programme' focused on civic engagement and the development community youth leadership skills including teamwork, communication, planning and problem skills.
- Empowering young people completing LYS education and employability programmes
- Volunteering with our youth cafes and youth work projects including youth mental health and youth and family support initiatives across the city and county.
- The contribution of second and third level students on formal placements across our services and supports who in turn develop skills and their CVs.

We are committed to providing comprehensive volunteer structures and supports such as child safeguarding training, youth club governance and management supports, recognition and award events and recruitment events. We particularly prioritise meaningful volunteer opportunities for young people.

### **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.



# Board members' report (continued)

For the financial year ended 31 December 2022

## 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 2022.

### Youth Support

<b>Youth Diversion Projects</b>	<p>Youth Diversion Projects (YDPs) work with young people who have a moderate risk of engaging in anti-social behaviour and criminality.</p> <p>In 2022, the YDP engaged 92 young people aged 12-17yrs; 5 young people aged 8-11 years and 4 young people aged over 18 years. The YDP Family Support Programmes engaged 16 families, accessing 35 children and young people.</p> <p>Key support areas for young people in 2022 included Leisure and Recreation, Education/Employment, and Positive Peer Relations. Key Family Support needs included Meeting Emotional Needs, keeping children safe and secure and parental mental health and wellbeing.</p>
<b>Youth and Family Support</b>	<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 2022, 89 children and young people received a Family Support Service delivered in in the Factory Southside Youth Space, Northside Youth Space and City Centre locations.</p> <p>Key need areas for young people in 2022 included educational supports, poor sleep hygiene, overuse of social media and poor mental health. The needs of migrant young people such as social and cultural integration were also prominent. Parental needs included mental health and wellbeing and addiction.</p>
<b>Youth Mental Health/Signposting for Youth</b>	<p>LYS Mental Health Project – BE WELL - aims to strengthen youth mental health and wellbeing, enhance awareness of and reduce the stigma surrounding mental health and support youth participation in mental health services.</p> <p>In 2022, 103 young people received 1420 one to one counselling sessions with an attendance rate of 85%. The top presenting issues in counselling were: Anxiety; Low mood; Family/Relationships; Trauma/Abuse, Behavioural Issues and School. In 2022, the Be Well programme facilitated a youth mental health 'Care Fair' in LYS attended by 100 young people.</p> <p>BE WELL's rural and urban youth mental health workers:</p> <ul style="list-style-type: none"> <li>Delivered the Be Well Anxiety Awareness Programme and the Wellness Recovery Action Planning (WRAP) programmes to 470 young people attending rural Limerick post-primary schools.</li> </ul>

# Board members' report (continued)

For the financial year ended 31 December 2022

	<ul style="list-style-type: none"> <li>• Provided 21 members of the rural and urban Youth Advisory Panels (YAP) with one-to-one mentoring sessions using on the 'My Mind Star' outcome tool.</li> <li>• Facilitated group work sessions with 21 YAP members building communication, planning and problem solving, creativity, self-esteem, and resilience skills.</li> </ul> <p>Other activities engaged in by the YAP throughout 2022 included:</p> <ul style="list-style-type: none"> <li>• Participating in a sexual orientation and gender workshop in collaboration with organisation (GOSHH), Limerick</li> <li>• Creating a piece of music in collaboration with Music Generation, Limerick</li> <li>• Delivery of a youth mental health presentation as part of LYS Erasmus+ Exchange programme</li> <li>• A member of the YAP was awarded a bursary to attend and present at the International Association of Youth Mental Health Conference, Copenhagen</li> </ul>
<b>UBU Your Place Your Space Scheme</b>	<p>The mission of the UBU Your Place Your Space scheme is to provide out-of-school supports to young people in their local communities to enable them to overcome adverse circumstances and achieve their full potential by improving their personal and social development outcomes.</p> <p>Young people engaging with this scheme are experiencing issues including disadvantage, rural &amp; 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>In 2022 LYS facilitated six projects under this scheme, presented in the following descriptions:</p>
<b>East Limerick UBU</b>	<p>East Limerick engaged 133 young people aged 10-19 years from across Castleconnell, Caherconlish, Cappamore and Murroe. Rural isolation remains a key issue, and other emerging issues include difficult family relationships. A highlight was young people advocating to local authorities for the installation of a bicycle parking amenity.</p>
<b>Rathkeale Askeaton UBU</b>	<p>Rathkeale UBU engaged 158 young people aged 10-17 years from across Rathkeale Askeaton area. Issues and opportunities included the prevalence of anxiety and mental health difficulties, as well as challenges in terms of engaging in education, and opportunities to collaborate with post-primary schools in this regard. Highlights included collaboration with Music Generation to develop an 'express yourself' / 'drop in' style music hub.</p>
<b>City Suburbs UBU</b>	<p>City Suburbs engaged 143 young people aged 10-24 years from across the city centre, Southill and Moyross, Ballynanty. Issues and opportunities emerging included behavioural issues amongst young people who are particularly marginalised and excluded, managing the influx of Ukrainian young people in need of support and language barriers in Ukrainian youth groups.</p>



# Board members' report (continued)

For the financial year ended 31 December 2022

<b>Kings Island UBU</b>	Kings Island engaged 77 aged 10 to 21 years from across the Kings Island, Nicholas Street and St. Mary's Park area. Challenges in 2022 included conflict between families within the local community resulting in young males disengaging with the project. There has also been a huge increase in the cyber bullying especially among young females. Creative art opportunities in local spaces including murals are also developing.
<b>Lava Javas UBU</b>	224 young people aged 10-21 years engaged with the Lava Javas Programme. Issues emerging included supporting Ukrainian young people who have experienced trauma and facilitating positive and supportive groups behaviour within youth groups. Opportunities in terms of enabling the voice of young people in Direct Provision and migrant young people are emerging and strengthening links with other organisations around advocacy issues.
<b>Garryowen UBU</b>	76 young people aged 10-21 years engaged with Garryowen UBU. Opportunities included a new podcasting group and a collaboration with Paul Partnership in addition to continued detached programme of youth work.
<b>Detached Youth Work</b>	The Garryowen UBU project delivered 2 hourly detached youth work session approximately 3 times weekly engaging approx. 15 young people during each session. Kings Island UBU delivers an average of 2 hourly detached sessions, twice weekly engaging with approx. 10 young people on each activity.
<b>Youth Work Programmes</b>	The 'Moving on Up' transition programme was delivered to 640 young people attending 47 National Schools (NS) between March and August 2022. This programme was supported by Basis Point.
<b>Youth Participation Comhairle Na nOg</b>	30 young people engaged with Comhairle na nOg in 2022. Gender Equality and LGBTQIA+ issues were key themes identified by young people and activities included the development of two large murals with positive messaging on public sites in Limerick City. Young people from Comhairle attended a conference on the Future of Europe, at the European Parliament, Brussels in April 2022 in addition to delivering a presentation to a full sitting of Limerick City & County Council on key issues for Young People in 2022. The group also attended Seanad Na nÓg, as well as participating in a consultation on the Night time Economy and the issue of Drug Use in Ireland.
<b>Youth Spaces Buildings &amp; Facilities</b>	<p>LYS services and supports are delivered within dedicated, safe, accessible and youth friendly spaces across Limerick City &amp; County including:</p> <ul style="list-style-type: none"> <li>• Limerick Youth Service Headquarters, Lwr Glentworth St. Limerick</li> <li>• Community Training Centre, Lwr Glentworth St, Limerick.</li> <li>• The Factory, Southside Youth Space, Galvone Business Park, Limerick.</li> <li>• Northside Youthspace, Ballynanty Limerick</li> <li>• Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick</li> <li>• Kings Island Youthspace, Nicholas St, Limerick.</li> <li>• East Limerick Youth Project, Castleconnell</li> </ul> <p>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.</p>

# Board members' report (continued)

For the financial year ended 31 December 2022

<b>The Factory SYS</b>	<p>The Factory Southside Youth Space is a multi-purpose activity space where young people and youth &amp; community groups can take part in a variety of activities ranging from creative arts and sports to education and employment opportunities.</p> <p><b>Facilities include:</b></p> <ul style="list-style-type: none"> <li>• Two indoor pitches that can be used for soccer, futsal, basketball, cricket, handball or any sport you like!</li> <li>• Four Handball walls</li> <li>• Youth &amp; Community Café</li> <li>• Meeting rooms for training or one to ones</li> </ul> <p>Footfall in 2002 was 9887, comprising of 42 organisations or groups, with the majority being from Limerick Southside.</p>
<b>Northside Youthspace</b>	<p>The Northside Youth Space promotes &amp; facilitates the social, educational and creative development of young people &amp; provides a wide range of activities and programmes that meet the needs of young people across the community.</p> <p>The Northside Youth Space is home to the following projects:</p> <ul style="list-style-type: none"> <li>• Ballynanty Garda Youth Diversion Project</li> <li>• Ballynanty Youth Club</li> <li>• Steps &amp; Footsteps Youth Cafés</li> <li>• Youth &amp; Family Support Project</li> <li>• Youth Information Service</li> <li>• Youth Mental Health Project</li> </ul> <p>Young people can also participate in a variety of youth work programmes including:</p> <ul style="list-style-type: none"> <li>• Creative Arts, Healthy Eating, Mental Wellbeing, Social &amp; Personal Development, YouthBank Initiative, Community Mapping, Bike Project, Sports, Music, Animal Welfare &amp; lots more!</li> </ul> <p>In 2023 the Northside Youthspace catered for 10458 people from 30 individual organisations providing support and activities for young people from the local area.</p>
<b>Youth led Youthwork</b>	<p>Youth Clubs</p> <p>In 2022, 12 youth clubs resumed regular activities involving 420 young people and 105 volunteers. Over the year, the Child Protection team delivered 11 sessions of Child Safeguarding Training in which 110 people participated. Participants included staff, students and youth club volunteers. In 2022 154 people were Garda vetted.</p> <p>All volunteer clubs received support in Governance; Finance; Grant Applications; Fundraising; NQSF Compliance; Reporting and Administration.</p> <p>In addition to supporting clubs, the contribution of individual volunteers, some of whom had volunteered for over 40 years was recognised at an event. 10 volunteers were commended for their contribution.</p>
<b>Youth Cafes</b>	<p>In 2022, LYS supported the delivery of youth cafes in Rathkeale Youth Space, Northside Youth Space and Lava Javas Project in Limerick City Centre.</p>



# Board members' report (continued)

For the financial year ended 31 December 2022

	<ul style="list-style-type: none"> <li>✓ 224 young people aged 10-19 attended Lava Javas youth café weekly</li> <li>✓ 25 to 30 young people attended Footsteps Café, Steps Café and the Older Girls Café engaging young girls aged 14-21 years weekly</li> <li>✓ 13 young people aged 15-19 attended Rathkeale Youth Café weekly</li> <li>✓ Ukrainian Youth Café run in the Factory SYS</li> </ul>
<b>Youth Information and Communications</b>	<p>Limerick Youth Service's youth information and communication service provides general and specialist information services to young people and those who work with them on issues such as career guidance, minority rights, accommodation, travel, access to education and literacy support.</p> <p>In 2022, 639 young people accessed youth information in addition to parent/guardians and external agencies.</p> <p>36% of information is provided to young people on a face-to-face basis, 22% via Social Media Platforms: Facebook, Twitter etc and 21% via Email/website/SpunOut. The majority of young people receiving information are aged 19+. Top three information areas concern Social &amp; Cultural Opportunities (includes volunteering, engaging with youth clubs); Education &amp; Training (Includes literacy support) and Employment &amp; Career (Includes CVs).</p> <p>In 2022, there were approximately 32,300 visits to the LYS website <a href="https://limerickyouthservice.com/">https://limerickyouthservice.com/</a> and LYS engaged with social media in the following ways: 15 Facebook Pages, 2 Twitter accounts, 1 LinkedIn, 8 Instagram, 1 Sound Cloud &amp; 1 YouTube account with unlimited reach &amp; interaction. LYS Twitter accounts received 160,707 views and our Facebook pages approximately 118,000.</p>
<b>International Youth Work</b>	<p>In 2022 Limerick Youth Service continued to develop our international youthwork offering. 'Gan Teorainn' was an Erasmus+ Mobility of Youth Workers programmes which brought youth workers from Greek, Hungarian, Romanian and Spanish youth, education, and community development organisations to share experiences and best practice in youth work with 15 LYS youth workers. 3 organisations were identified to participate in youth exchanges over 2023/24.</p> <p>In 2022, accreditation was awarded for the Erasmus+ European Solidarity Programme (ESC (European Solidarity Corp)).</p>
<b>Support To Ukraine</b>	<p>Supports to young people from Ukraine developed on an ad hoc basis throughout 2022. At a strategic level, LYS participated in the Limerick City, West Limerick and Ballyhoura Ukrainian Support Forums</p> <ul style="list-style-type: none"> <li>• Lava Javas UBU supported 62 young people who are based in the Pery Hotel, Clayton Hotel and Pier 1 Hotels in the City Centre and activities included an event celebrating Ukrainian Christmas attended by parents and young people. Summer provision was delivered in the Factory SYS and was attended by Ukrainian young people who were based in local student accommodation</li> <li>• Queen of Peace Youth Club was attended by approx. 8 Ukrainian young people based in the Maldron Hotel</li> <li>• In East Limerick UBU, Castleconnell – 6 young people attended the youth club and have joined in a range of activities</li> </ul>

# Board members' report (continued)

For the financial year ended 31 December 2022

## 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 health and beauty, fitness, art, woodwork, personal development, cookery and film making.

Community Training Centre	<p>LYS CTC delivers a range of practical and academic programmes including catering and professional bakery, digital skills, office and administration, early childhood care and support and Leaving Cert Applied. Referrals to the CTC come from schools, Education Welfare Officers, Probation, Self, Department of Employment Affairs and Social Protection, Limerick and Clare Education and Training Board, Local Employment Service and Home School Community Liasion.</p> <p>Community Training Centre Staff worked extremely hard to re-engage young people in education and training programmes within the Community Training Centre. In 2022, all programmes were delivered on a face-to-face basis, and we have succeeded in bringing our numbers back to pre-covid levels within the centre. 94 Young people are registered with the centre in December 2022. The total engagement in 2022 is 134 with 41 young people progressing to further education &amp; training opportunities. Results in the Leaving Cert Applied programme were excellent and learners continued to progress and thrive within a supportive environment.</p> <p>In 2022, Limerick Youth Service took part in a Department of Education pilot whole centre evaluation of the Community Training Centre. This process was a largely positive experience with a number of recommendations emerging which will be addressed in 2023.</p>
Ability	<p>The Ability +Programme aims to empower and facilitate young people 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 2022 the Ability+ programme worked with 54 young people. 36 were Female and 18 were Male with an average age of 21. Young people were supported to enhance employability &amp; interview skills; complete Work Experience and Voluntary Placements; access Ability+ Assessment Tool Support &amp; Mentoring, progress to accredited training, support in Employment and Family support.</p>
Youth Employability	<p>8 young people participated in the Youth Employability project based in Kings Island. They took part in regular individual, small group, and large group sessions and availed of up to 8 hours of paid community based work experience opportunities. Young people completed the nationally recognised Work to Learn programme.</p>
Work Experience/Job Placement	<p>18 students attending TUS Mid-West, MIC and a Belgian University completed their work experience with our Youth Work programmes and in our Community Training Centre.</p> <p>76 Work Experience Placements were successfully completed.</p>



## Board members' report (continued)

For the financial year ended 31 December 2022

### Technical Support

<b>Support Staff</b>	<p>Limerick Youth Service has a team of highly qualified and dedicated people with a broad range of skills that work together in the delivery of youth work and educational programmes for young people.</p> <p>Across our youth spaces and training centre, approximately 100 staff are employed as youth workers, instructors, teachers, maintenance staff and counsellors and in finance and administration.</p> <p>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 Youthspace.</p> <p>Limerick Youth Service has committed significant resources to the training and up skilling of staff and volunteers in safeguarding training, Garda vetting, Health and safety, Risk assessment, Manual Handling etc.</p>
<b>Employment Programmes</b>	<p>Limerick Youth Service is also an active supporter of the Community Employment (CE) Scheme and Job Initiative (JI) Scheme with members participating in further training and education programmes. 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 2022, an average of 21 participants took part in Community Employment and 5 participants continued to take part in the Job Initiative Scheme.</p> <p>In 2022, CE and JI participants undertook training in Youth and Community Development, Information &amp; administration, Working with young people, Food safety, Fire safety training, Addiction studies, Child safeguarding, Manual handling, IT skills &amp; Gardening.</p>



## Board members' report (continued)

For the financial year ended 31 December 2022

### Financial review

Before depreciation, Limerick Youth Service recorded a deficit of €5,450 in the year ended 31 December 2022. Limerick Youth Service recorded a deficit of €190,487 (2021: €24,464) after depreciation in the amount of €185,036 (2021: €179,539) in the year ended 31 December 2022.

The most significant events having a material impact in the reporting period was the increasing energy, materials and insurance costs. These became more pronounced towards the end of 2022.

Revenue overall for 2022 was higher than 2021 mainly arising as a result of small increases in programme budgets, specified increases in Ukrainian Supports and additional HSE funding secured in the area of counselling. Funding was again secured through the RTE Toy Show fund to support the Rural Mental Health Project which commenced towards the end of 2021. Funding for the Ability project which was due to end in July 2022 was secured in mid-2022 and will allow the project to continue into 2023. The Ability Project which supports young people with 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 is the continued impact of high energy and material costs on the delivery of our programme and activities and the increasing costs of living for the families and young people with whom we work. The consequences of the costs of the pandemic and the war in Ukraine or a potential future economic downturn remain a threat.

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. This issue will arise in 2024.

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 our recruitment processes.

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.
- Ongoing review of remuneration and salary scales.
- Apportionment of costs across LYS on a full complete basis where possible.
- Emphasis on income generation where possible.
- Exploration of philanthropic sources of funding as part of our ongoing strategy.
- Ongoing costs and input review.

There were no significant fundraising activities in 2022 and fundraising income of €14,704 generated from fundraising activities in prior periods was released from deferred income in 2022.

At the end of 2022 reserves in the amount of €5,061,572 (2021:€5,252,059) were in place for the following purposes:

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

## Board members' report (continued)

For the financial year ended 31 December 2022

Of the total funds in the amount of €5,061,572 (€5,252,059 at the end of 2021), €2,045,381 (2021: €2,123,856) 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 €5,061,572 (2021: €5,252,059), €4,384,148 (2021: €4,536,105) can only be realised by disposing of tangible fixed assets or programme related investments.

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

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

### Structure, governance and management

#### Structure

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

#### Recruitment and Appointment of Board Members

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

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

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



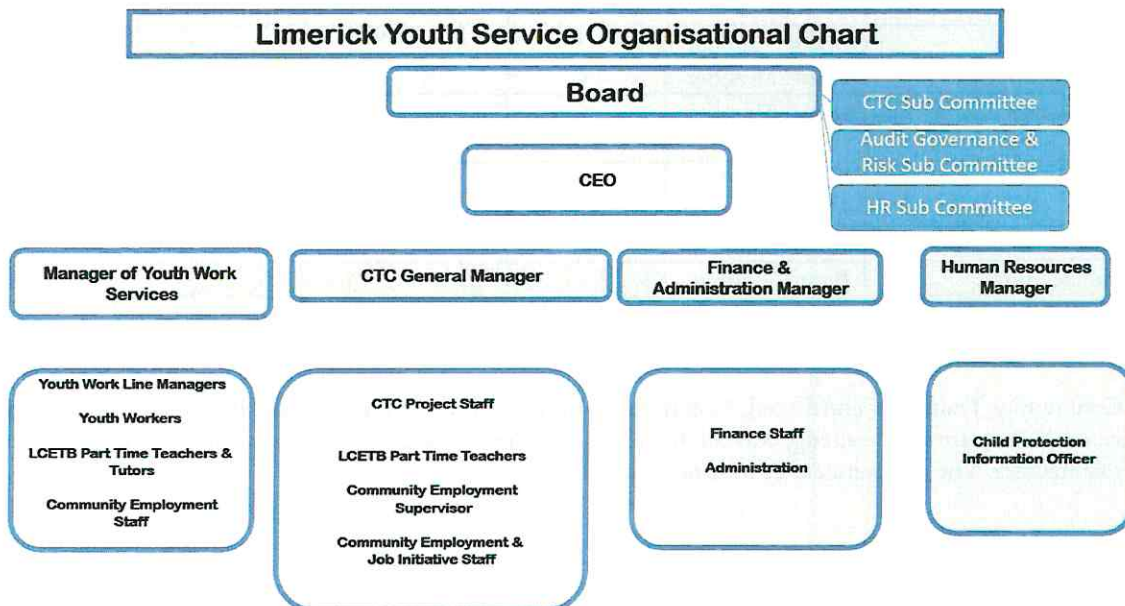
## Board members' report (continued)

For the financial year ended 31 December 2022

Board Membership and attendance of Limerick Youth Service Board in 2022 was as follows:-

Name	February 17 <sup>th</sup>	April 28 <sup>th</sup>	June 9 <sup>th</sup>	September 22 <sup>nd</sup>	October 20 <sup>th</sup>	December 8 <sup>th</sup>	AGM
Audrey Healy (Chairperson)	√	√	√	√	√	√	√
Fr Seamus Enright	√	X	√				
Karen Long Eacrett	√	X	√	√	√	√	√
Inspector Oliver Kennedy	√	√	√	√	√	√	√
Karen O'Connor	√	X	X	√			
Dr Patrick Buckley	√						
Laura Scanlan	√	√	X	X	√	X	√
Aoife Walsh	√	X	X	√	√	X	√
Mairead Holland	√	√	X	√	√	√	X
Eileen Hoffer	√	X	√	√	√	√	X
Michael Howes	√	√	√	√	√	√	X
Fr Tim Wrenn				√	√	√	√
Yvonne Delaney				X	√	√	√
Eoin Coughlan				√	√	√	√
Brian Ryan						X	√

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



## Board members' report (continued)

For the financial year ended 31 December 2022

### Board Meetings

The Board meet a minimum of six times per year and met six times in 2022 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 2022 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, review of pension provision and liaison with the auditors. There were four Audit and Risk Committee meetings in 2022 in addition to a pre-audit meeting with the Auditors.

### Membership & Attendance 2022

Name	Role	February	May	September	November
Karen O'Connor	Board Member	√	√	√	
Fr Seamus Enright	Board Member	√	X	X	√
Michael Howes	Board Member	√	√	√	X
Fiona O Grady	CEO	√	√	√	√
Ber Behan	Finance Manager	√	X	X	√
Paul Kelly	Accountant	√	√	√	√
Yvonne Delaney	Board Member				√

### Community Training Centre Sub Committee

The Community Training Centre's Sub Committee's principal objective is to assist the Board of Limerick Youth Service in the provision of training, education and employment related services for young people in a friendly and informal manner. The committee met four times in 2022.

## Board members' report (continued)

For the financial year ended 31 December 2022

## Membership &amp; Attendance 2022

Name	Role	February 2022	June 2022	September 2022	December 2022
Fiona O'Grady	CEO	√	√	√	√
Kathryn Clancy	CTC General Manager	√	√	√	√
Maurice Walsh	Youth Work Manager	√	√	√	√
Fr Seamus Enright	Board Member	X	√	√	X
Bernadette Daly	Sub Committee Member	√	X	√	√
Irene Gilmore	Probation Services	√			
Inspector Ollie Kennedy	Board Member	√	√	X	√
Eileen Hoffer	Board Member	√	X	√	√

## 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 four meetings of the HR subcommittee in 2022. The HR subcommittee focused on a range of activities in 2022 including the review a range of HR policies within the organisation and the management of IR issues.

## Membership &amp; Attendance 2022

Name	Role	February	April	September	December
Fiona O'Grady	CEO	√	√	√	√
Sinead Noonan	HR Manager	√	√	√	√
Fr Seamus Enright	Board Member	√	√		
Aoife Walsh	Board Member	√	√	√	√
Mairead Holland	Board Member	√	√	√	√

## 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 2022 Limerick Youth Service employed an average of 102 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. Volunteer numbers had declined significantly during the pandemic, however we have managed to regain ground in 2022.



## Board members' report (continued)

For the financial year ended 31 December 2022

### 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 and is compliant with the Charities Governance Code in Ireland. 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 was the first year that charities were expected to comply with the Code. 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. This is an ongoing continuous improvement process.

In 2022 Limerick Youth Service stated our compliance with the Code and undertook a range of specific actions in relation to governance including reviewing policies on child safeguarding, garda vetting and volunteering. We also completed development of a new strategic plan and updated financial controls, fraud awareness, fundraising and apportionment policies. Other areas of work included CCTV, GDPR, Maternity, Retirement, Foreign Travel, Drugs & Alcohol and Leave Policy.

### Strategic Plan

In 2022 Limerick Youth Service completed the development of a new Strategic Plan to cover the period 2023-2027. Extensive consultations were undertaken with young people, volunteers, staff, board members, parents, funders, partners and collaborators between January and June 2022 as follows:

- Focus Groups were completed with over 111 young people across Limerick City & County
- Social Media Survey with Young People
- Individual One to One interviews with Young People
- Survey undertaken with LYS Volunteers
- Board & Staff survey and planning workshops
- Stakeholder Survey

Secondary data was reviewed and analysed including:

- Profile & Demographic Review
- Policy Review
- Literature Review
- Internal document Review

The findings from the consultations and reviews provide the evidence from which our strategic themes, aims and objectives have emerged. The new Strategic Plan covers the period 2023-2027.

### Research Monitoring & Evaluation

A key objective for Limerick Youth Service is to ensure that young people benefit from responsive and needs based services and supports which meet the highest quality standards. In order to achieve this, LYS employ a monitoring and evaluation officer and our work in this area focused on improving the methods and procedures for the collection of data across Limerick Youth Service in order to improve delivery of our service. In addition the follow areas of work were completed.

- Strategic Plan Review & Consultation Report 2022
- Limerick Youth Service Secondary & Policy Data Review

## Board members' report (continued)

For the financial year ended 31 December 2022

- Limerick Youth Service Strategic Plan 2023-2027
- Supporting all projects in registering young people and documenting activities
- Evaluation of Ability+, Erasmus+ youth worker exchange and Transition Programme
- Successful European Solidarity Corps accreditation

### 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 outputs and outcomes in the reporting period. Limerick Youth Service is subject to regular on-site audits and monitoring visits from funders and welcomes these as they verify adherence to procedures and requirements and provides an opportunity to strengthen established policies and procedures.

### Risk

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

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

### Child Safeguarding

Limerick Youth Service is committed to safeguarding young people by ensuring that the entity is compliant with the Children First Act 2015 and Children First National Guidance 2017. All our staff and volunteers undertake an application process, including Garda vetting and cannot start employment/volunteering before their vetting is complete. All staff and volunteers participate in a 4 hour Child Safeguarding Awareness programme (NYCI). Staff also complete a Tusla E-Learning Certificate. On completion of this programme, each participant receives a certificate which is valid for 4 years.

In 2022, the Child Protection team delivered 11 sessions of Child Safeguarding Training. 110 people participated in Child Safeguarding Training in 2022. Participants included staff, students and youth club volunteers. In 2022 154 people were Garda vetted. Limerick Youth Service reviewed and updated our Child Protection Statement and Policy in 2022.



## Board members' report (continued)

For the financial year ended 31 December 2022

### 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 Volunteers.

Particular focus of our work in 2023 will be include;

- Prioritising the delivery of actions within our new strategic plan 2023-2027.
- We will continue to expand links with private enterprise and build on the positive results we have achieved through our engagement with corporate entities such as Basis Point and the Community Foundation of Ireland.
- The crises situation in Ukraine which was emerging in 2022 will affect service delivery in 2023 and we are proactively planning for the delivery of support to Ukrainian young people including accessing.
- Youth Services Grant which traditionally funded the core costs of the organisation is being reviewed and reformed. This may require some restructuring in how we work in 2023.
- Redevelopment of Volunteer Youth Clubs and support for club reinvigoration and new club development will be prioritized. 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.
- Particular focus of our work in 2023 will be work on our Erasmus + International youth work programme of work for the coming two years.
- The Ability programme was extended in 2022 and we must prepare for the new ESF programme which will become clear in 2023.
- Ensuring that we continue to deliver the Community Training Centre provision in line with the FET Strategy and recommendations of the Youthreach/CTC Evaluation.
- The difficulty in recruiting and retaining suitably qualified staff continues to be a challenge. We need to ensure that we continue to remain competitive and attractive to potential employees.
- Ongoing review and compliance with the Charity Regulator Charity Governance Code.
- The consequences of our remaining the Factory Southside Youth space and the implications for staff and service delivery will require significant attention in 2023 & 2024.

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.

## Board members' report (continued)

For the financial year ended 31 December 2022

### Events since the end of the year

There have been no significant events affecting the charity since the financial year end.

### Branches outside the state

There are no branches of the charity outside the state.

### Disclosure of information to auditor

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

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

### Auditor

The auditors, Grant Thornton, will continue in office.

This report was approved by the board on 19 May 2023 and signed on their behalf by:



Audrey Fehily (Chairperson)



Yvonne Delaney

Date: 19 May 2023

## Board members' responsibilities statement

For the financial year ended 31 December 2022

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

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

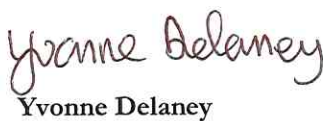
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate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

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

Approved by order of the members of the board of Board members on 19 May 2023 and signed on its behalf by:



Audrey Fehily (Chairperson)



Yvonne Delaney

Date: 19 May 2023



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

## Opinion

We have audited the financial statements of Limerick Youth Service, which comprise the Statement of financial activities incorporating the income and expenditure account, the Balance sheet, the Statement of cash flows for the financial year ended 31 December 2022, 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 company as at 31 December 2022 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 company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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

for the financial year ended 31 December 2022

## 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 directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

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

As explained more fully in the Board members' responsibilities statement, management is responsible for the preparation of the financial statements which 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 company 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.

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

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.



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

for the financial year ended 31 December 2022

- 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 company'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 company 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.

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

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

This report is made solely to the charity's Board members', as a body, in accordance with the terms of our letter of engagement. 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: 19 May 2023



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

for the financial year ended 31 December 2022

	Note	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>Income from:</b>					
Charitable activities	4	22,872	4,630,259	4,653,131	4,493,407
Donations	5	22,598	1,243	23,841	3,909
Investments	6	-	-	-	(7)
Other income	7	70,877	48,379	119,256	98,711
<b>Total income</b>		<u>116,347</u>	<u>4,679,881</u>	<u>4,796,228</u>	<u>4,596,020</u>
<b>Expenditure on:</b>					
Charitable activities	9	228,360	4,758,355	4,986,715	4,620,484
<b>Total expenditure</b>		<u>228,360</u>	<u>4,758,355</u>	<u>4,986,715</u>	<u>4,620,484</u>
<b>Net movement in funds</b>		<u>(112,013)</u>	<u>(78,474)</u>	<u>(190,487)</u>	<u>(24,464)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,128,204	2,123,855	5,252,059	5,276,523
Net movement in funds		(112,013)	(78,474)	(190,487)	(24,464)
<b>Total funds carried forward</b>		<u>3,016,191</u>	<u>2,045,381</u>	<u>5,061,572</u>	<u>5,252,059</u>

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

The notes on pages 29 to 73 form part of these financial statements.

## Balance sheet

for the financial year ended 31 December 2022

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	13	4,384,148	4,536,105
		<u>4,384,148</u>	<u>4,536,105</u>
<b>Current assets</b>			
Debtors	14	308,261	125,272
Investments	15	889,896	889,895
Cash at bank and in hand		462,740	704,381
		<u>1,660,897</u>	<u>1,719,548</u>
Creditors: amounts falling due within one year	16	(983,473)	(1,003,594)
		<u>677,424</u>	<u>715,954</u>
<b>Net current assets</b>			
		<u>5,061,572</u>	<u>5,252,059</u>
<b>Total assets less current liabilities</b>			
		<u>5,061,572</u>	<u>5,252,059</u>
<b>Total net assets</b>		<u>5,061,572</u>	<u>5,252,059</u>
<b>Charity funds</b>			
Restricted funds	17	2,045,381	2,123,855
Unrestricted funds	17	3,016,191	3,128,204
		<u>5,061,572</u>	<u>5,252,059</u>
<b>Total funds</b>		<u>5,061,572</u>	<u>5,252,059</u>

The financial statements were approved by the Board members on 19 May 2023 and signed on their behalf by

  
Audrey Fehily (Chairperson)

  
Yvonne Delaney

Date: 19 May 2023

The notes on pages 29 to 73 form part of these financial statements.

# Statement of cash flows

for the financial year ended 31 December 2022

	Note	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	19	(156,661)	261,843
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(33,080)	(175,946)
Deposit account investments		(1)	(2)
<b>Net cash used in investing activities</b>		(33,081)	(175,948)
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		-	-
<b>Change in cash and cash equivalents in the financial year</b>		(189,742)	85,895
Cash and cash equivalents at the beginning of the financial year		484,796	398,901
<b>Cash and cash equivalents at the end of the financial year</b>	20	<u>295,054</u>	<u>484,796</u>
The notes on pages 29 to 73 form part of these financial statements			



# Notes to the financial statements

for the financial year ended 31 December 2022

## 1. General information

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

## 2. Accounting policies

### 2.1 Basis of preparation of financial statements

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

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

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

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

### 2.2 Going concern

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

### 2.3 Income

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

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

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

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

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

# Notes to the financial statements

for the financial year ended 31 December 2022

## 2. Accounting policies (continued)

### 2.3 Income (continued)

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

Investment income is included when receivable.

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

### 2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

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

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

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

### 2.5 Interest receivable

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

# Notes to the financial statements

for the financial year ended 31 December 2022

## 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 2022

## 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 2022

### 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 organisation was unable to continue as a going concern.

#### Useful Lives of Tangible Fixed Assets

Long-lived assets comprising primarily of property represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The Board Members regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €4,384,148 (2021: €4,536,105)

# Notes to the financial statements

for the financial year ended 31 December 2022

## 4. Income from charitable activities

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Income from charitable activities - Youth Development	-	438,176	438,176
Income from charitable activities - Youth Support	-	2,283,389	2,283,389
Income from charitable activities - Training	-	1,362,453	1,362,453
Income from charitable activities - Technical Support	22,872	546,241	569,113
<b>Total 2022</b>	<b>22,872</b>	<b>4,630,259</b>	<b>4,653,131</b>

	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
<b>Total 2021</b>	<b>11,795</b>	<b>4,481,612</b>	<b>4,493,407</b>

## 5. Income from donations

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Donations	22,598	1,243	23,841

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Donations	909	3,000	3,909



# Notes to the financial statements

for the financial year ended 31 December 2022

## 6. Investment income

	Unrestricted funds 2022 €	Total funds 2022 €
Investment income	-	-

	Unrestricted funds 2021 €	Total funds 2021 €
Investment income	(7)	(7)

## 7. Other incoming resources

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Club insurance	360	1,873	2,233
Rent	68,264	46,506	114,770
Other	2,253	-	2,253
	<u>70,877</u>	<u>48,379</u>	<u>119,256</u>

	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>

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Pobal/Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Services Grant	Jan to Dec 2022	132,214	-	2,384	2,384	134,308	132,214	-	290
Youthwork Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Climate Justice Project	2022	-	-	2,600	-	-	-	-	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	54,935	-	299	299	54,772	54,935	-	462

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Tusla	Department of Children, Equality, Disability, Integration and Youth	Child and Family Agency Section 56/59	Jan to Dec 2022	316,249	-	57,184	57,185	338,583	316,249	-	34,851
Tusla	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2021	-	-	987	237	237	-	-	750
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Funding Scheme- Disadvantaged Youth	2022/23	4,540	-	1,193	1,193	4,540	4,540	-	1,193
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Work Ireland – Club Reinivigation Grant	2022	2,500	-	2,260	1,598	1,598	2,500	-	3,162



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
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	2021/2022	-	-	4,251	4,251	4,251	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grants	2022/2022	7,100	-	11,691	6,805	10,893	7,100	-	7,898
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Garryowen Youth Project	2022	132,710	-	123	123	132,532	132,710	-	301
Mid West Regional Drugs and Alcohol Forum	Department of Health	YMH Conference	2022/23	5,000	-	-	-	-	5,000	-	5,000

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LGBTI+ Service Grant Scheme	2022	-	-	960	609	609	-	-	351
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	Comhairle na nÓg	Jan to Dec 2022	29,488	11,405	-	-	29,488	35,780	5,113	-
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	2021/2022	1,800	-	176	176	1,976	1,800	-	-

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,800	-	-	-	1,411	1,800	-	389
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,800	-	150	150	1,848	1,800	-	102
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	-	-	344	-	-	-	-	344
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	1,800	-	1,479	1,479	2,408	1,800	-	871



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	-	-	313	313	313	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	-	-	600	-	-	-	-	600
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2021/2022	-	-	219	-	-	-	-	219
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022	1,000	-	-	-	849	1,000	-	151

# Notes to the financial statements

for the financial year ended 31 December 2022

## 8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022	1,800	-	-	-	1,798	1,800	-	2
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022	2,500	-	-	-	2,442	2,500	-	58
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022	1,800	-	-	-	1,800	1,800	-	-
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Training Workshops	2022/23	1,000	-	-	-	-	-	1,000	1,000

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Volunteer Led Youthwork	2022	5,000	-	-	-	-	5,000	-	5,000
Department of Children, Equality, Disability, Integration and Youth	Department of Children, Equality, Disability, Integration and Youth	Capital Building Grant	2022/23	4,640	-	-	-	-	4,640	-	4,640
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Infrastructure Upgrade	2021/2022	-	-	24,718	21,418	21,418	-	-	3,300
Limerick and Clare Education and Training Board	Department of Education and Skills	Covid Learner Fund MAD	2021/2022	-	-	1,781	1,781	1,781	-	-	-



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Minor Grant YIC	2022/23	2,380	-	-	-	2,380	2,380	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth Work Programme	2022	1,800	-	-	-	1,799	1,800	-	1
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Rathkeale Askeaton UBU	2022	470	-	-	-	448	470	-	22
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Garryowen Youth Together UBU	2022	4,800	-	159	159	3,504	4,800	-	1,455

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – City Suburbs UBU	2022	4,995	-	-	-	790	4,995	-	4,205
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Northside	2022	4,650	-	-	-	4,650	4,650	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB – Kings Island UBU	2022	4,750	-	223	223	4,357	4,750	-	616
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB –Lava Javas UBU	2022	4,750	-	-	-	-	4,750	-	4,750

## Notes to the financial statements for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant St. Munchins; Senior Boys	2022	2,100	-	-	-	1,878	2,100	-	222
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant The Saturdays - John St	2022	2,000	-	-	-	1,576	2,000	-	425
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant The Saturdays	2022	2,150	-	-	-	450	2,150	-	1,700
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant Young Women's Integration Group	2022	2,150	-	-	-	1,493	2,150	-	658



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Lava Javas Youth Café Grant	2022	1,900	-	-	-	1,232	1,900	-	668
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Rathkeale Youth Café	2022	2,170	-	-	-	2,152	2,170	-	18
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Minor Grant	2022/23	1,660	-	-	-	-	1,660	-	1,660
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Minor Grant YW Integration	2022/23	830	-	-	-	-	830	-	830

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Covid Minor Grant – Clubs Reinvigoration	2022	-	-	6,405	1,559	1,559	-	-	4,847
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – Garryowen LCETB	2022/23	3,000	-	844	844	3,208	3,000	-	637
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant - East Limerick LCETB	2022/23	3,000	-	2,823	2,618	2,618	3,000	-	3,205
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – City Suburbs LCETB	2022/23	1,000	-	2,815	2,423	2,423	1,000	-	1,392

# Notes to the financial statements

for the financial year ended 31 December 2022

## 8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – Lava Javas LCE/TB	2022/23	3,000	-	1,079	1,079	4,078	3,000	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant – KI LCE/TB	2022/23	3,000	-	1,256	1,256	4,255	3,000	-	-
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 2022	213,849	-	309	309	213,949	213,849	-	209
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale Transport distribution of 2020 surplus	Jan – Dec 2022	3,750	-	406	68	68	3,750	-	4,088



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2021	-	1,852	-	-	-	1,852	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU LAVA JAVAS Youth Project	Jan – Dec 2022	183,409	-	573	573	183,407	183,409	-	575
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU City Suburbs	Jan – Dec 2022	191,935	-	1,149	1,149	191,225	191,935	-	1,859
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU East Limerick Youth Project	Jan – Dec 2022	165,109	-	(64)	(64)	164,135	165,109	-	910

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
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 2022	3,750	-	-	-	-	3,750	-	3,750
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Kings Island and Surrounds	Jan – Dec 2022	136,957	-	258	-	137,057	136,957	-	158
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Fund Minor Grant Rathkeale	2022	2,350	-	339	339	2,669	2,350	-	20
Limerick and Clare Education and Training Board	Department of Education and Skills	Community Training Centre	Jan to Dec 2022	1,127,020	-	-	-	1,127,020	1,000,389	126,631	-

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Community Employment Scheme	Department of Employment Affairs and Social Protection	Community Employment Scheme	2020/2021	-	33,056	12,902	12,902	-	19,654	500	-
Community Employment Scheme	Department of Employment Affairs and Social Protection	Community Employment Scheme	2022/2023	162,423	-	-	-	105,560	86,695	18,865	56,863
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	2022/2023	67,611	-	-	-	52,859	46,877	5,982	14,752
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	2021/2022	35,976	5,863	14,432	9,381	45,357	33,390	8,448	5,051



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
School Meals (Local Projects) Scheme	Department of Employment Affairs and Social Protection	School Meals (Local Projects) Scheme	2021/22	3,008	286	2,874	2,874	3,091	2,996	297	2,790
Health Service Executive	Department of Health	Addiction Service - Signpost for Youth Project	Jan to Dec 2022	65,542	-	18,796	18,796	84,337	65,542	-	-
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2022	123,810	-	20,778	20,778	144,588	123,810	-	-
Health Service Executive	Department of Health	Traveller Health	Jan to Dec 2021	-	-	2,637	2,637	2,637	-	-	-
Health Service Executive	Department of Health	Mid West Traveller Youth Mental Health Initiative	2019-2021	3,664	-	16,112	-	19,776	-	3,664	-
Health Service Executive	Department of Health	MWRDAF – GYDP 2021	2021/22	-	-	280	-	65	-	-	215
Health Service Executive	Department of Health	MWRDAF – Rathkeale Youth Space	2022/23	2,000	-	2,000	2,000	3,999	2,000	-	1
Health Service Executive	Department of Health	MWRDAF – Sailing into Wellness	2021/22	-	-	1,000	411	411	-	-	590

## Notes to the financial statements for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Tusla	Department of Health	Child and Family Agency Section 56/59 - Family Support	Jan – Dec 2023	30,000	-	-	-	-	30,000	-	30,000
Tusla	Department of Health	Ukraine Fund	2022/23	11,500	-	-	-	-	11,500	-	11,500
Tusla	Department of Health	Trauma and Resilience Fund	2022/23	6,000	-	-	-	-	6,000	-	6,000
Tusla	Department of Health	Summer Programmes		2,000	-	-	-	263	2,000	-	1,738
Health Service Executive	Department of Health	Additional Counselling Hours 2023	Jan – Dec 2023	60,000	-	-	-	-	60,000	-	60,000
NOSP - Health Service Executive	Department of Health	Making Services More Accessible	Dec 2020 to Dec 2021	-	-	3,237	-	-	-	-	3,237
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2022	-	-	1,071	391	391	-	-	681

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2022	-	-	1,500	-	-	-	-	1,500
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Kings Island Exchange	Jan to Dec 2022	3,891	-	-	-	3,891	2,400	1,491	-
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan to Dec 2022	19,251	-	-	-	19,251	12,000	7,251	-
Irish Youth Justice Service	Department of Justice and Equality	Guards Youth Diversion Projects	Jan to Dec 2021	553,649	-	38,380	38,380	488,067	553,649	-	103,961
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 2022

## 8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - The Factory Southside Youth Space	Jan to Dec 2021	118,933	-	-	-	118,933	82,800	36,133	-
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan to Dec 2020	-	-	487	487	487	-	-	-
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan to Dec 2021	(1,459)	-	1,459	-	-	(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	-	35,421	-	-	-	35,421	-	-
Limerick City and County Council	Department of Rural and Community Development	Employability LCCC Kings Island	2021/22	30,239	-	10,379	10,379	26,990	6,649	23,590	13,628

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick City and County Council	Limerick City and County Council	Peer Mentoring	2021/22	-	-	8,457	8,037	8,037	-	-	420
Pobal	Department of Rural and Community Development	Community Services Programme	2022	139,299	-	15,381	15,381	136,722	139,299	-	17,958
Pobal	Department of Rural and Community Development	Community Services Programme	Jan – Dec 2022	-	-	15,787	-	-	-	-	15,787
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2021/22	77,321	-	76,140	76,140	153,460	59,955	17,366	-

## Notes to the financial statements for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Rathkeale UBU	2022	2,000	-	-	-	1,998	2,000	-	2
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Rathkeale Youth Space	2022	2,000	-	-	-	2,000	2,000	-	-
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Lava Javass	2022	2,000	-	-	-	1,932	2,000	-	68
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Garryowen	2022	2,000	-	-	-	1,941	2,000	-	59



## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP St Patricks Youth Club	2022	2,000	-	-	-	2,000	2,000	-	-
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Cappamore Youth Club	2022	2,000	-	-	-	1,800	2,000	-	200
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision – Diversity Group LSP	2021/22	-	-	1,000	250	250	-	-	750
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision – Homelessness LSP	2021/22	-	-	1,500	1,100	1,100	-	-	400

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick Sports Partnership	Department of Tourism Culture Arts Sport and Media	Summer Provision Children Tusla	2022/23	2,000	-	298	298	1,750	2,000	-	548
Leargas	Department of Further and Higher Education, Research, Innovation and Science	Erasmus+ Programme	2022/23	29,823	-	-	-	13,696	29,823	-	16,126
Paul Partnership	-	SICAP Covid 19	2022	-	-	947	515	515	-	-	433
Erasmus	European Social Fund	Erasmus Cinema Project	2022/23	379	-	-	-	379	-	379	-
Leargas Community Foundation	Leargas	Leargas Garryowen	2022/23	200	-	-	-	200	-	200	-
Version 1	Other Income	Ireland For Ukraine	2022/23	15,000	-	-	-	50	15,000	-	14,950
	Other Income	Version 1 Hardship Fund	-	1,940	-	-	-	-	1,940	-	1,940

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Limerick and Clare Education and Training Board	Department of Tourism Culture Arts Gaeltacht Sport and Media	Artist in Residency	2022	-	-	37	-	-	-	-	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	-	-	3,240	-	-	-	-	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 2022

## 8. DPER grant funding note (continued)

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
Redemptorists	Redemptorists	Redemptorists Hardship Fund	-	-	-	2,923	2,267	2,267	-	-	656
-	-	Community Training Centre - Own Income	Jan to Dec 2022	21,257	-	-	-	21,257	21,257	-	-
-	Basis Point	Moving On Up	Jan - Dec 2022	27,600	-	566	566	17,547	27,600	-	10,619
-	Community Foundation	Late Late Show Appeal	2022/23	65,000	-	71,736	62,019	62,019	65,000	-	74,718
-	-	Outreach- Own Income	2022	768	-	655	198	198	768	-	1,225
-	-	SSEI- Own Income	2022	-	-	100	-	-	-	-	100
-	-	Southside Youth Space- Own Income	2022	3,105	-	3,105	3,105	3,105	3,105	-	3,105
Tusla	Department of Children, Equality, Disability, Integration and Youth	Youth Participation Seed Funding	2020-2022	-	-	6,101	3,228	3,228	-	-	2,873

## Notes to the financial statements

for the financial year ended 31 December 2022

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

Intermediary /Agency	Grantor /Sponsoring Government Department	Name of Grant	Term	Grant Approved 2022	Grant due 31/12/2021	Deferred Income at 31/12/2021	Released from Deferred 2022	Income Recognised in SOFA	Amount Received 2022	Grant due 31/12/2022	Deferred Income to 2023
-	-	Rochesfeeds 2021	2020/2021	-	-	2,649	-	-	-	-	2,649
-	-	Bruff Youth Café Outreach-Own Income	2022	-	-	567	-	-	-	-	567
-	-	Tesco Bagpack re Our Lady QOP- Own Income	2022	-	-	484	436	436	-	-	48
-	-	East Limerick Own Income	2022	300	-	217	217	217	300	-	300
Limerick City and County Council	Limerick City and County Council	CMHF (Community Mental Health Fund)	2021	-	1,812	-	-	-	1,812	-	-
-	-	Arts Council 2021	2022	-	-	2,280	-	-	-	-	2,280
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2021/22	2021/22	189,831	18,267	56,863	41,861	231,692	184,349	23,749	15,002
				4,678,220	107,961	556,928	448,566	4,605,983	4,421,006	280,658	616,263

# Notes to the financial statements

for the financial year ended 31 December 2022

## 9. Analysis of expenditure on charitable activities

### Summary by fund type

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Youth Development	-	457,061	457,061
Youth Support	-	2,265,190	2,265,190
Training	-	1,362,742	1,362,742
Technical Support	228,360	673,362	901,722
	<u>228,360</u>	<u>4,758,355</u>	<u>4,986,715</u>

	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>

## 10. Analysis of expenditure by activities

	Activities undertaken directly 2022 €	Support costs 2022 €	Total funds 2022 €
Youth Support	2,031,687	14,094	2,045,782
Youth Development	434,716	3,053	437,768
Training	1,355,186	7,556	1,362,742
Technical Support	953,149	187,274	1,140,423
	<u>4,774,738</u>	<u>211,977</u>	<u>4,986,715</u>



# Notes to the financial statements

for the financial year ended 31 December 2022

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

	Activities undertaken directly 2021 €	Support costs 2021 €	Total funds 2021 €
Youth Development	1,891,195	14,387	1,905,582
Youth Support	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>

### Analysis of direct costs

	Youth Support 2022 €	Youth Development 2022 €	Training 2022 €	Technical Support 2022 €	Total funds 2022 €
Wages & Salaries	1,556,983	304,848	951,481	784,586	3,597,898
Rent & Rates	60,136	2,000	75,338	(1,682)	135,792
Light & Heat	12,194	37,637	43,649	37,040	130,520
Insurance	52,207	9,928	24,546	8,025	94,706
Repairs & Maintenance	13,208	21,510	55,183	53,943	143,844
Security Costs	1,693	4,591	-	7,502	13,786
Programmes	238,422	40,483	133,456	36,266	448,627
Travel & Transport Costs	53,329	3,462	677	2,025	59,493
Special Inputs	90	-	16,906	733	17,729
Canteen Expenses	-	-	8,647	(153)	8,494
Sundry Expenses	6,943	2,610	6,376	1,474	17,403
Fundraising Training and Residential Expenses	9,168	1,363	8,213	8,312	27,056
Advertising, Stationery and Telephone	27,314	6,284	30,714	15,078	79,390
	<u>2,031,687</u>	<u>434,716</u>	<u>1,355,186</u>	<u>953,149</u>	<u>4,774,738</u>

# Notes to the financial statements

for the financial year ended 31 December 2022

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

### Analysis of direct costs (continued)

	Youth Development 2021 €	Youth Support 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 2022

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

### Analysis of support costs

	Youth Development 2022 €	Youth Support 2022 €	Training 2022 €	Technical Support 2022 €	Total funds 2022 €
Legal & Professional Fees	-	-	-	369	369
Audit Fees	3,028	14,094	7,517	(1,146)	23,493
Depreciation	28,928	3,542	3,279	149,288	185,037
Bank interest & charges	25	-	39	3,014	3,078
	<u>31,981</u>	<u>17,636</u>	<u>10,835</u>	<u>151,525</u>	<u>211,977</u>

	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	26,238	4,093	3,670	145,538	179,539
Bank interest & charges	31	50	60	2,150	2,291
	<u>30,099</u>	<u>18,480</u>	<u>9,765</u>	<u>157,993</u>	<u>216,337</u>



# Notes to the financial statements

for the financial year ended 31 December 2022

## 11. Staff costs

	2022 €	2021 €
Wages and salaries	3,165,685	3,019,231
Employers PRSI	307,453	290,955
Pension	124,760	117,258
	<u>3,597,898</u>	<u>3,427,444</u>

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

	2022 No.	2021 No.
Youth Development	4	4
Youth Support	46	40
Training	13	13
Technical Support	39	41
	<u>102</u>	<u>98</u>

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

	2022 No.	2021 No.
In the band €70,001 - €80,000	2	2

The total key management personnel salaries for five positions were €339,620 (2021: €323,712)

# Notes to the financial statements

for the financial year ended 31 December 2022

## 12. Board members' remuneration and expenses

During the financial year, no Board members received any remuneration or other benefits (2021 - €NIL-).

During the financial year ended 31 December 2022, no Board member expenses have been incurred (2021 - €NIL).

## 13. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost or valuation</b>				
At 1 January 2022	5,204,698	1,300,591	396,917	6,902,206
Additions	-	23,629	9,451	33,080
At 31 December 2022	5,204,698	1,324,220	406,368	6,935,286
<b>Depreciation</b>				
At 1 January 2022	922,977	1,146,047	297,077	2,366,101
Charge for the financial year	104,073	42,186	38,778	185,037
At 31 December 2022	1,027,050	1,188,233	335,855	2,551,138
<b>Net book value</b>				
At 31 December 2022	4,177,648	135,987	70,513	4,384,148
At 31 December 2021	4,281,721	154,544	99,840	4,536,105

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 2022

## 14. Debtors

	2022 €	2021 €
<b>Due within one year</b>		
Other debtors	22,453	3,473
Prepayments and accrued income	285,808	121,799
	<u>308,261</u>	<u>125,272</u>

## 15. Current asset investments

	2022 €	2021 €
Bank deposits	<u>889,896</u>	<u>889,895</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

	2022 €	2021 €
Bank overdrafts	167,686	219,585
Trade creditors	22,658	48,531
Other taxation and social security	72,793	75,605
Deferred income	651,888	595,849
Accruals	68,212	47,155
Pension accrual	236	16,869
	<u>983,473</u>	<u>1,003,594</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 2022

## 17. Summary of funds

### Summary of funds - current financial year

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
General funds	3,128,204	116,347	(228,360)	3,016,191
Restricted funds	2,123,855	4,679,881	(4,758,355)	2,045,381
	<u>5,252,059</u>	<u>4,796,228</u>	<u>(4,986,715)</u>	<u>5,061,572</u>

### Summary of funds - prior 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>

## 18. Analysis of net assets between funds

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

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	2,295,675	2,088,473	4,384,148
Current assets	811,946	848,951	1,660,897
Creditors due within one year	(91,430)	(892,043)	(983,473)
<b>Total</b>	<u>3,016,191</u>	<u>2,045,381</u>	<u>5,061,572</u>



# Notes to the financial statements

for the financial year ended 31 December 2022

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

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

	Unrestricted funds 2021 €	Restricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	2,374,300	2,161,805	4,536,105
Current assets	834,628	884,920	1,719,548
Creditors due within one year	(80,725)	(922,869)	(1,003,594)
<b>Total</b>	<u>3,128,203</u>	<u>2,123,856</u>	<u>5,252,059</u>

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

	2022 €	2021 €
Net expenditure for the period (as per Statement of Financial Activities)		
	(190,487)	(24,464)
<b>Adjustments for:</b>		
Depreciation charges	185,037	179,539
(Profit)/Loss on the sale of fixed assets	-	-
(Increase)/Decrease in debtors	(182,989)	40,239
Increase/(Decrease) in creditors	31,778	66,529
<b>Net cash provided by operating activities</b>	<u>(156,661)</u>	<u>261,843</u>

## 20. Analysis of cash and cash equivalents

	2022 €	2021 €
Cash in hand	462,740	704,381
Overdraft facility repayable on demand	(167,686)	(219,585)
<b>Total cash and cash equivalents</b>	<u>295,054</u>	<u>484,796</u>

## Notes to the financial statements

for the financial year ended 31 December 2022

**21. Analysis of changes in cash**

	At 1 January 2022 €	Cash flows €	Other non-cash changes €	At 31 December 2022 €
Cash at bank and in hand	704,381	(241,641)	-	462,740
Bank overdrafts repayable on demand	(219,585)	51,899	-	(167,686)
	<u>484,796</u>	<u>(189,742)</u>	<u>-</u>	<u>295,054</u>

**22. Pension commitments**

The entity participates in a defined contribution pension scheme for selected employees which are independently administered. The pension cost charged to the profit and loss account for the year was €124,760 (2021: €117,258) in respect of employees.

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

**23. Related party transactions**

There were no related party transactions during the financial year.

**24. Post balance sheet events**

There have been no other significant events effecting the charity since the financial year end.

**26. Controlling party**

The organisation is under the control of its board members.

**27. Taxation**

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

The 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 2022

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 2022

## 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 Manager and Administration roles. Specific areas of work include:- support to the Board of Limerick Youth Service, strategic and operational planning, stakeholder engagement and consultation, 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 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	2,384	462
2022 Allocation	134,308	132,020
2021 Allocation returned	(2,094)	-
Other Income	-	-
<b>Total Income</b>	<b>134,598</b>	<b>132,482</b>
<b><u>EXPENDITURE</u></b>		
Gross Salary, Employer's PRSI and Pension	134,308	121,468
Insurance	-	1,387
Repairs, Maintenance and Equipment	-	250
Phone	-	-
Programmes	-	603
Staff Travel	-	172
Sundry (Subscriptions)	-	4,349
Training	-	80
Advertising, Stationery, Telephone and R&D	-	861
Health and Safety	-	392
Audit	-	536
<b>Total Expenditure</b>	<b>134,308</b>	<b>130,098</b>
<b>Surplus/(Deficit)</b>	<b>290</b>	<b>2,384</b>
(Surplus deferred to 2023)		



Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2022

## LIMERICK YOUTH SERVICE

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

#### SOCIAL INTERVENTION FUND – EMPLOYABILITY INITIATIVE

**PURPOSE OF GRANTS:** To enhance the employability of young people aged 16-21 years, 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 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	10,379	-
2022 Allocation	17,400	17,555
Other Income	-	-
<b>Total Income</b>	<b>27,779</b>	<b>17,555</b>
<b><u>EXPENDITURE</u></b>		
Gross Salary, Employer's PRSI and Pension	26,990	6,805
Rent	-	-
Light and Heat	-	-
Insurance (including Club Insurance)	-	371
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	-	-
<b>Total Expenditure</b>	<b>26,990</b>	<b>7,176</b>
<b>Surplus/(Deficit)</b>	<b>789</b>	<b>10,379</b>
(Surplus deferred to 2023)		

Limerick Youth Service

Schedule to the detailed accounts

for the financial year ended 31 December 2022

**LIMERICK YOUTH SERVICE**

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

**YOUTH INFORMATION CENTRE**

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

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	299	-
2022 Allocation	54,935	53,335
Other Income	-	-
<b>Total Income</b>	<b>55,234</b>	<b>53,335</b>

**EXPENDITURE**

Gross Salary, Employer's PRSI and Pension	40,018	39,056
Rent	2,000	2,400
Phone	396	-
Insurance	1,453	1,321
Repairs, Maintenance and Equipment	705	238
Programmes	2,374	2,990
Staff Travel	-	100
Sundry (Subscriptions)	235	54
Administration Fees	5,494	5,334
Training	187	-
Advertising, Stationery, Telephone and R&D	1,214	711
Health and Safety	268	322
Audit	428	510
<b>Total Expenditure</b>	<b>54,772</b>	<b>53,036</b>
<b>Surplus/(Deficit)</b>	<b>462</b>	<b>299</b>
(Surplus deferred to 2023)		

Limerick Youth Service  
Schedule to the detailed accounts  
for the financial year ended 31 December 2022

**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 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	57,184	30,440
2022 Allocation	346,249	346,225
Other Income	-	-
<b>Total Income</b>	<b>403,433</b>	<b>376,665</b>

**EXPENDITURE**

Gross Salary, Employer's PRSI and Pension	253,997	246,336
Rent	8,600	8,600
Insurance	7,985	8,333
Repairs, Maintenance and Equipment	795	1,277
Programmes	16,862	9,254
Transport	6,445	3,797
Staff Travel	397	668
Sundry (Recruitment)	400	176
Administration Fees	33,174	30,409
Training	1,887	420
Advertising, Stationery, Telephone and R&D	2,659	3,435
Health and Safety	3,036	4,010
Audit	2,344	2,766
<b>Total Expenditure</b>	<b>338,582</b>	<b>319,481</b>
<b>Surplus/(Deficit)</b>	<b>64,851</b>	<b>57,184</b>
(Surplus deferred to 2023)		

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2022

## 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 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	573	14,913
2022 Allocation	183,409	170,421
Other Income	-	-
<b>Total Income</b>	<b>183,982</b>	<b>185,334</b>
<b><u>EXPENDITURE</u></b>		
Gross Salary, Employer's PRSI and Pension	142,238	127,790
Rent	2,400	4,000
Light and Heat	-	-
Insurance	5,087	3,831
Repairs, Maintenance and Equipment	517	6,798
Security	-	-
Programmes	7,795	18,300
Transport	1,858	1,947
Staff Travel	409	880
Sundry	34	-
Administration Fees	18,696	17,042
Training	218	210
Advertising, Stationery, Telephone and R&D	1,716	1,550
Health and Safety	939	934
Audit	1,500	1,479
Bank Charges	-	-
<b>Total Expenditure</b>	<b>183,407</b>	<b>184,761</b>
<b>Surplus/(Deficit)</b>	<b>575</b>	<b>573</b>
(Surplus deferred to 2023)		



Limerick Youth Service  
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**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 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	6,101	5,488
2022 Allocation	-	5,333
Other Income	-	-
<b>Total Income</b>	<b>6,101</b>	<b>10,821</b>
<b><u>EXPENDITURE</u></b>		
Gross Salary, Employer's PRSI and Pension	-	-
Rent	-	-
Light and Heat	-	-
Insurance	-	-
Repairs, Maintenance and Equipment	-	2,177
Security	-	-
Programmes	2,411	2,543
Transport	817	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	-	-
Training	-	-
Advertising, Stationery, Telephone and R&D	-	-
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
<b>Total Expenditure</b>	<b>3,228</b>	<b>4,720</b>
<b>Surplus/(Deficit)</b>	<b>2,873</b>	<b>6,101</b>
(Surplus deferred to 2023)		

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2022

## 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 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	(64)	6,843
2022 Allocation	165,109	165,669
Other Grant – Transport 2023	3,750	-
Other Income	-	-
<b>Total Income</b>	<b>168,795</b>	<b>172,512</b>
<b><u>EXPENDITURE</u></b>		
Gross Salary, Employer's PRSI and Pension	115,315	114,932
Rent	5,970	4,250
Light and Heat	-	-
Insurance	4,070	4,227
Repairs, Maintenance and Equipment	4,874	4,573
Security	-	-
Programmes	6,341	19,622
Transport	2,570	2,028
Staff Travel	3,887	1,651
Sundry	180	172
Administration Fees	17,357	16,564
Training	-	93
Advertising, Stationery, Telephone and R&D	1,620	1,805
Health and Safety	752	1,027
Audit	1,199	1,632
Bank Charges	-	-
<b>Total Expenditure</b>	<b>164,135</b>	<b>172,576</b>
<b>Surplus/(Deficit)</b>	<b>4,660</b>	<b>(64)</b>
(Surplus deferred to 2023)		

Limerick Youth Service

## Schedule to the detailed accounts

for the financial year ended 31 December 2022

### LIMERICK YOUTH SERVICE

THE DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND  
YOUTH - LIMERICK AND CLARE TRAINING AND EDUCATION 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 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b><u>INCOME</u></b>		
<b>Grant</b>		
B/fwd from 2021	123	9,041
2022 Allocation	132,710	128,845
Other Income	-	-
<b>Total Income</b>	<b>132,833</b>	<b>137,886</b>
<b><u>EXPENDITURE</u></b>		
Gross Salary, Employer's PRSI and Pension	99,991	95,767
Rent	6,672	6,672
Insurance	3,052	2,642
Repairs, Maintenance and Equipment	262	3,764
Security	100	-
Programmes	4,141	11,054
Transport	1,550	1,620
Staff Travel	-	-
Sundry	-	181
Administration Fees	14,030	12,884
Training	-	240
Advertising, Stationery, Telephone and R&D	1,271	1,275
Health and Safety	564	643
Audit	899	1,021
Bank Charges	-	-
<b>Total Expenditure</b>	<b>132,532</b>	<b>137,763</b>
<b>Surplus/(Deficit)</b>	<b>301</b>	<b>123</b>
(Surplus deferred to 2023)		

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2022

## LIMERICK YOUTH SERVICE

### DEPARTMENT OF CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH – LIMERICK CITY AND COUNTY COUNCIL

#### COMHAIRLE NA NÓG

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

#### YEAR ENDED 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b>INCOME</b>		
<b>Grant</b>		
B/fwd from 2021	-	-
2022 Allocation	29,488	20,514
Other Income	-	-
<b>Total Income</b>	<b>29,488</b>	<b>20,514</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	13,156	11,835
Rent	530	520
Light and Heat	-	-
Insurance	340	300
Repairs, Maintenance and Equipment	-	224
Security	-	-
Programmes	13,287	5,329
Transport	1,146	1,260
Staff Travel	-	-
Sundry	-	-
Administration Fees	765	814
Training	-	-
Advertising, Stationery, Telephone and R&D	226	232
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
<b>Total Expenditure</b>	<b>29,450</b>	<b>20,514</b>
<b>Surplus/(Deficit)</b>	<b>38</b>	<b>-</b>
(Surplus deferred to 2023)		



Limerick Youth Service  
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for the financial year ended 31 December 2022

**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE**

**ADDICTION SERVICE – SIGNPOST FOR YOUTH PROJECT**

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

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>Grant</b>		
B/fwd from 2021	18,796	15,121
2022 Allocation	65,542	77,458
Other Grants – CSEF	60,000	-
Other Grants – Inflation Support 2022	4,522	-
Other Income	-	-
<b>Total Income</b>	<b>148,861</b>	<b>92,579</b>

**EXPENDITURE**

Gross Salary, Employer's PRSI and Pension	60,213	57,405
Rent	4,700	4,700
Light and Heat	-	-
Insurance	1,652	1,321
Repairs, Maintenance and Equipment	75	238
Counselling Support (provided by external counsellors)	7,200	-
Programmes	-	322
Sundry	285	172
Administration Fees	8,434	7,150
Training	779	1,549
Advertising, Stationery, Telephone and R&D	413	416
Health and Safety	268	-
Audit	428	510
Bank Charges	-	-
<b>Total Expenditure</b>	<b>84,447</b>	<b>73,784</b>
<b>Surplus/(Deficit)</b>	<b>64,414</b>	<b>18,796</b>
(Surplus deferred to 2023)		

Limerick Youth Service  
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**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE**

**MENTAL HEALTH PROJECT**

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

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	2022 €	2021 €
<b>INCOME</b>		
<b>Grant</b>		
B/fwd from 2021	24,016	40,725
2022 Allocation	123,810	127,410
Other Grants – Inflation Support 2022	4,459	
Other Income – NOSP	4,363	-
<b>Total Income</b>	<b>156,648</b>	<b>168,135</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	103,539	94,570
Rent	3,000	3,000
Light and Heat	-	-
Insurance	3,818	3,303
Repairs, Maintenance and Equipment	299	6,822
Counselling Support (provided by external counsellors)	10,200	8,130
Programmes	6,655	9,101
Transport	598	255
Staff Travel	388	-
Sundry (Subscriptions)	926	1,034
Sundry (Recruitment)	-	657
Administration Fees	12,741	12,741
Training	3,717	2,339
Advertising, Stationery, Telephone and R&D	1,136	891
Health and Safety	650	-
Audit	1,284	1,276
Bank Charges	-	-
<b>Total Expenditure</b>	<b>148,951</b>	<b>144,119</b>
<b>Surplus/(Deficit)</b>	<b>7,697</b>	<b>24,016</b>
(Surplus deferred to 2023)		

Limerick Youth Service  
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**LIMERICK YOUTH SERVICE**

**DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE**

**MID WEST TRAVELLER YOUTH MENTAL HEALTH INITIATIVE**

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

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>Grant</b>		
B/fwd from 2021	16,112	38,400
2022 Allocation	-	-
Other Income	<u>3,664</u>	<u>-</u>
<b>Total Income</b>	<b>19,776</b>	<b>38,400</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	142	11,592
Rent	-	-
Light and Heat	-	-
Insurance	800	600
Repairs, Maintenance and Equipment	-	-
Security	-	-
Programmes	18,418	8,912
Transport	480	772
Staff Travel	-	-
Sundry (Recruitment)	-	-
Administration Fees	-	-
Training	-	-
Advertising, Stationery, Telephone and R&D	112	412
Health and Safety	-	-
Audit	-	-
Bank Charges	<u>-</u>	<u>-</u>
<b>Total Expenditure</b>	<b>19,952</b>	<b>22,288</b>
<b>Surplus/(Deficit)</b>	<b>(176)</b>	<b>16,112</b>
(Deficit absorbed by Limerick Youth Service)		

Limerick Youth Service  
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**LIMERICK YOUTH SERVICE**

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

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

**DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT – LIMERICK CITY  
AND COUNTY COUNCIL  
SOCIAL INTERVENTION FUND – THE FACTORY SOUTHSIDE YOUTH SPACE**

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

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>CSP grant</b>		
B/fwd from 2021	(16,561)	(7,752)
2022 Allocation - CSP	139,299	153,899
2022 Allocation - LCCC	118,219	88,869
Other Income	<u>31,640</u>	<u>5,582</u>
<b>Total Income</b>	<b>272,597</b>	<b>240,598</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension-CSP funded	136,722	144,156
Gross Salary, Employer's PRSI and Pension-LCCC funded	53,740	45,783
Light and Heat	37,637	25,716
Insurance	7,500	7,000
Repairs, Maintenance and Equipment	21,228	11,175
Security	4,591	1,889
Programmes	4,247	2,545
Transport	-	-
Staff Travel	-	200
Sundry	180	-
Administration Fees	13,800	12,000
Training	180	300
Advertising, Stationery, Telephone and R&D	2,844	1,770
Health and Safety	2,000	2,000
Audit	2,600	2,600
Bank Charges	<u>25</u>	<u>25</u>
<b>Total Expenditure</b>	<b>287,294</b>	<b>257,159</b>
<b>Surplus/(Deficit)-Overall</b>	<b>(14,697)</b>	<b>(16,561)</b>
<b>Surplus/(Deficit)-CSP funded</b>	<b>21,439</b>	<b>18,860</b>
(Surplus deferred to 2023)		
<b>Surplus/(Deficit)-Other funded</b>	<b>(36,136)</b>	<b>(35,421)</b>



Limerick Youth Service  
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for the financial year ended 31 December 2022

**LIMERICK YOUTH SERVICE**

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

**SOCIAL INTERVENTION FUND – YOUTH CAFES**

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

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>Grant</b>		
B/fwd from 2021	1,947	3,106
2022 Grant Allocation	12,000	12,000
Allocation Returned to LCCC	(1,947)	(2,619)
Other Income	-	-
<b>Total Income</b>	<b>12,000</b>	<b>12,487</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	8,551	245
Rent	-	-
Light and Heat	1,496	-
Insurance	-	1,488
Repairs, Maintenance and Equipment	500	5,746
Security	740	-
Programmes	5,479	-
Transport	-	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	2,000	2,000
Training	-	-
Advertising, Stationery, Telephone and R&D	485	159
Health and Safety	-	408
Audit	-	494
Bank Charges	-	-
<b>Total Expenditure</b>	<b>19,251</b>	<b>10,540</b>
<b>Surplus/(Deficit)</b>	<b>(7,251)</b>	<b>1,947</b>
(Deficit absorbed by Limerick Youth Service)		

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 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>Grant</b>		
B/fwd from 2021	76,140	41,235
2022 Allocation	59,955	187,815
Other Income	-	-
<b>Total Income</b>	<b>136,095</b>	<b>229,050</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	122,012	112,612
Rent	5,273	3,688
Light and Heat	-	-
Insurance	6,720	1,845
Repairs, Maintenance and Equipment	939	461
Security	-	-
Programmes	13,669	29,931
Transport	20	250
Staff Travel	-	-
Sundry (Recruitment)	215	-
Administration Fees	318	-
Training	180	2,219
Advertising, Stationery, Telephone and R&D	1,850	1,443
Health and Safety	248	-
Audit	2,017	461
Bank Charges	-	-
<b>Total Expenditure</b>	<b>153,461</b>	<b>152,910</b>
<b>Surplus/(Deficit)</b>	<b>(17,366)</b>	<b>76,140</b>
(Deficit absorbed by Limerick Youth Service)		

Limerick Youth Service  
Schedule to the detailed accounts  
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**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 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>Grant</b>		
B/Fwd from 2021	1,149	3,903
2022 Allocation	191,935	186,345
Other Income	-	-
Other Grant	-	-
<b>Total Income</b>	<b>193,084</b>	<b>190,248</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	146,513	147,684
Rent	4,080	4,800
Light and Heat	-	-
Insurance	4,506	3,765
Repairs, Maintenance and Equipment	210	2,056
Security	-	-
Programmes	8,087	6,371
Transport	1,558	490
Staff Travel	1,652	699
Sundry	35	181
Administration Fees	21,150	18,634
Training	-	444
Advertising, Stationery, Telephone and R&D	1,274	1,604
Health & Safety	832	918
Audit	1,328	1,453
<b>Total Expenditure</b>	<b>191,225</b>	<b>189,099</b>
<b>Surplus/(Deficit)</b>	<b>1,859</b>	<b>1,149</b>
(Surplus deferred to 2023)		

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**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 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
Grant		
B/Fwd from 2021	716	12,053
2022 Allocation	213,849	196,698
Other Income	-	300
Other Grant Transport 2023	3,750	-
<b>Total Income</b>	<b>218,315</b>	<b>209,051</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	148,195	136,753
Rent	5,400	5,400
Light and Heat	9,505	5,885
Insurance	4,215	4,623
Repairs, Maintenance and Equipment	5,557	9,060
Security	1,103	1,191
Programmes	8,866	13,237
Transport	1,744	1,594
Staff Travel	2,675	1,294
Sundry	35	179
Administration Fees	21,385	19,670
Training	110	1,783
Advertising, Stationery, Telephone and R&D	3,206	5,040
Health & Safety	778	1,127
Audit	1,242	1,499
<b>Total Expenditure</b>	<b>214,016</b>	<b>208,335</b>
<b>Surplus/(Deficit)</b>	<b>4,299</b>	<b>716</b>
(Surplus deferred to 2023)		



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for the financial year ended 31 December 2022

**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 approaches and in so doing strengthening the social, physical and mental health resilience of young people residing in rural areas.

**YEAR ENDED 31<sup>st</sup> DECEMBER 2022**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
<b>Grant</b>		
B/Fwd from 2021	71,736	-
2022 Allocation	65,000	83,500
Other Income	-	-
<b>Total Income</b>	<b>136,736</b>	<b>83,500</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	38,257	6,644
Rent	-	-
Light and Heat	-	-
Insurance	750	250
Repairs, Maintenance and Equipment	1,243	1,177
Security	-	-
Programmes	6,282	173
Transport	4,322	-
Staff Travel	1,414	82
Sundry	34	181
Administration Fees	8,250	2,750
Training	-	357
Advertising, Stationery, Telephone and R&D	1,038	150
Health & Safety	-	-
Audit	428	-
<b>Total Expenditure</b>	<b>62,018</b>	<b>11,764</b>
<b>Surplus/(Deficit)</b>	<b>74,718</b>	<b>71,736</b>
(Surplus deferred to 2023)		

Limerick Youth Service

# Schedule to the detailed accounts

for the financial year ended 31 December 2022

## LIMERICK YOUTH SERVICE

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

#### UBU KINGS ISLAND

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

#### YEAR ENDED 31<sup>st</sup> DECEMBER 2022

	2022 €	2021 €
<b>INCOME</b>		
<b>Grant</b>		
B/Fwd from 2021	258	7,381
2022 Allocation	136,957	124,230
Other Income	-	-
<b>Total Income</b>	<b>137,215</b>	<b>131,611</b>
<b>EXPENDITURE</b>		
Gross Salary, Employer's PRSI and Pension	87,576	88,136
Rent	6,275	5,900
Light and Heat	2,528	77
Insurance	3,198	2,642
Repairs, Maintenance and Equipment	3,985	2,665
Security	-	-
Programmes	15,014	14,509
Transport	2,388	362
Staff Travel	-	-
Sundry	-	-
Administration Fees	13,696	12,422
Training	-	200
Advertising, Stationery, Telephone and R&D	865	2,776
Health & Safety	590	644
Audit	942	1,020
<b>Total Expenditure</b>	<b>137,057</b>	<b>131,353</b>
<b>Surplus/(Deficit)</b>	<b>158</b>	<b>258</b>
(Surplus deferred to 2023)		

