

Limerick Youth Service
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2023



Limerick Youth Service

CONTENTS

	Page
Reference and Administrative Information	3
Board Members' Report	4 - 23
Board Members' Responsibilities Statement	24
Independent Auditor's Report	25 - 27
Statement of Financial Activities	28
Balance Sheet	29
Statement of Cash Flows	30
Notes to the Financial Statements	31 - 57
Supplementary Information relating to the Financial Statements	58 - 78

Limerick Youth Service REFERENCE AND ADMINISTRATIVE INFORMATION

Board Members

Sandra Heelan (Appointed 27 April 2023)
Karen Long Eacrett
Joe O' Mara (Appointed 19 October 2023)
Laura Scanlon
Aoife Walsh
Inspector Oliver Kennedy (Resigned 27 April 2023)
Mairead Holland
Michael Howes
Eileen Hoffler
Father Tim Wrenn
Yvonne Delaney
Eoin Coughlan
Brian Ryan

Chairperson

Audrey Fehily

Chief Executive Officer

Fiona O'Grady

Charity Number

7482

Charities Regulatory Authority Number

20016531

Principal Address

5 Lower Glentworth Street
Limerick

Auditors

Slattery & Partners
Chartered Accountants and Statutory Auditors
Springfield Court
Victoria Terrace
Ennis
Co. Clare

Principal Bankers

AIB Bank Plc
106/108 O'Connell Street
Limerick

Bank of Ireland
125 O'Connell Street
Limerick

Solicitors

O'Gorman & Co Solicitors
74A O'Connell Street
Limerick

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

SECTION 1	CHAIRPERSON'S STATEMENT
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The members of the Board hereby present their annual report and the financial statements for the year ended 31st December 2023. 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 Ireland (FRS 102), the requirements of the entity's governing document and provisions of the Statement of Recommended Practice (SORP).

In 2023, Limerick Youth Service achieved the remarkable milestone of celebrating our 50th Birthday. Throughout the year, a series of events celebrated this landmark occasion including a large-scale conference held in Thomond Park which focused on young people's well-being and their response, recovery and resilience post Covid. Limerick Youth Service also had significant participation in the Annual St Patricks Day parade representing the diverse young people of Limerick Youth Service and showcasing our service to the wider community. The contribution of young people for their leadership and volunteering to Limerick Youth Service through the Joan Bowles Youth Leadership Award was also recognized.

The role of volunteers in the delivery of support to young people across the city & county is a backbone of our service, in 2023 we intensified our efforts to re-establish youth clubs and were successful in initiating new club development in a number of areas and launching the Volunteer Youth Club APP to support clubs with Administration. We committed additional resources to continue this work in 2024.

Particular focus of our work in 2024 will be to continue to work on the Erasmus + programme and the development of plans for international youth work.

Our concentrated efforts to engage young people who are out of school or at risk of early school leaving has resulted in the Community Training Centre returning to near full capacity. Collaborations with schools, other services, and outreach events bolstered our recruitment and presence. A concerning trend emerging in this area is the younger age range and the additional needs of young people who are presenting and are out of mainstream education.

The continued maintenance and development of Youth Facilities and spaces in the city and county is a priority identified in our strategic plan particularly in light of the definite closure of the Factory Southside Youth space in 2024 and challenges in relation to accessing suitable facilities in communities in the city & county.

The difficulty in recruiting and retaining suitably qualified staff continues to be a challenge and wage pressures and competition from the public sector is an issue. We are working with the third level institutions and other partners to develop innovative ways of upskilling and supporting staff.

We developed and adapted our services to meet the new and emerging needs of young people who have fled the war in Ukraine or who are coming to Ireland as International Protection Applicants delivering supports and outreaching to community settings, direct provision centres and schools. We have secured additional resources towards this work in 2024, and are all too aware of the importance of integration and inclusion to promote social cohesion and democratic values.

As we reflect on the achievements of 2023, we acknowledge that our work is ongoing. The year ahead holds more opportunities for growth, innovation, and positive impact but in these uncertain times, it is imperative that we foster a space where diverse perspectives are valued, where dialogue cultivates understanding, and where inclusivity thrives. By doing so, we equip our youth with the tools to become agents of positive change in the future.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

SECTION 2 LIMERICK YOUTH SERVICE OBJECTIVES AND ACTIVITIES

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.

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'.

Limerick Youth Service BOARD MEMBERS' REPORT

for the financial year ended 31 December 2023

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.
- 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.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

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.

SECTION 3	ACHIEVEMENTS & PERFORMANCE
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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 2023.

Youth Diversion Projects	<p>Youth Diversion Projects (YDPs) work with young people who have a moderate risk of engaging in anti-social behaviour and criminality.</p> <p>In 2023, the YDP engaged 81 young people aged 12-17yrs; 6 young people were aged 10-12 years and 10 aged over 18 years. The YDP Family Support Programmes engaged 24 families, accessing 36 children and young people.</p> <p>A key need for young people in 2023 was Education/Employment relating to poor attainment, attendance, retention, problems with peers and teachers, and receiving reduced timetables. Key support activities included regular engagement with School Completion Projects, Home School Community Liaison Officers, Special Needs Assistants, Schools/ Education providers and Education Welfare Officers form a regular part of our education support for young people. A key issue for families was the cost-of-living crises. YDP family support workers implemented financial budgeting tools with families who are struggling, along with referring families to financial support organisations.</p>
Youth and Family Support	<p>The aim of the Youth and Family Support Project is to improve the life chances of young people, enhancing their personal and social skills in partnership with their family and community.</p> <p>In 2023, 62 children and young people received a Family Support Service delivered in in the Factory Southside Youth Space, Northside Youth Space and City Centre locations. The average age of young people engaging with the project is 13.5 years.</p> <p>Key need areas for young people in 2023 included parental support, mental health, school refusal/educational supports, the need to develop healthy peer relationships, and a need for young people to have a pro social, safe space to develop peer relationships.</p>
Youth Mental Health/Signposting for Youth	<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>

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

	<p>In 2023, 103 young people attended 107 counselling sessions with an attendance rate of 89%. The top presenting issues were anxiety, family, self and identity, bereavement and loss, interpersonal relationships.</p> <p>In 2023 BE WELL's rural and urban youth mental health workers:</p> <ul style="list-style-type: none"> • Delivered the Be Well Anxiety Awareness Programme to 313 young people attending rural Limerick post-primary schools. • Delivered the Mind Out mental health programme to 11 X rural Leaving Cert Applied (LCA) students and • In collaboration with the CSMT, designed the youth programme 'How to Navigate Life as a Young Person', which combined a focus on socio-emotional skills and substance misuse safety behaviours and delivered as 6 X 2-hour sessions to 10 X Transition Year/Rathkeale Youth Cafe members. • Provided 23 young people aged 15-25 years and members of the Youth Advisory Panel (YAP) with one-to-one mentoring sessions using on the 'My Mind Star' outcome tool and facilitated My Mind. • Facilitated group work sessions with 11 rural YAP members and with 21 urban YAP members focused on building communication, planning and problem solving, creativity, self-esteem, and resilience skills. <p>Other activities engaged in by the rural and urban YAP members throughout 2023 included:</p> <ul style="list-style-type: none"> • Successfully delivered, and supported the YAP's participation in, the LYS/Be Well youth mental health conference in Thomond Park on March 29th where nearly 100 professionals from Limerick/mid-west region were in attendance. • Supported YAP members to apply for and receive Sr. Joan Bowles, LYS Youth Awards. • Enable YAP participation in the design and delivery of an evaluation of LYS Rural Youth Mental Health project.
UBU Your Place Your Space Scheme	<p>The mission of the UBU Your Place Your Space scheme is to provide out-of-school supports to young people in their local communities to enable them to overcome adverse circumstances and achieve their full potential by improving their personal and social development outcomes.</p> <p>Young people engaging with this scheme are experiencing issues including disadvantage, rural & social isolation, complex home environments, low personal expectations, substance misuse, at risk of unemployment, limited access to further education, employment or training opportunities, early school leaving, social media peer pressure, engaging in antisocial behaviour, a lack of appropriate amenities/ safe spaces to socialise with peers, childhood trauma, at risk of poor mental health, low confidence with anxiety, require educational supports and information, low levels of education and training and support to make positive life choices.</p> <p>In 2023 LYS facilitated six projects under this scheme, engaging 787 young people aged 10-25 years:</p>

Limerick Youth Service BOARD MEMBERS' REPORT

for the financial year ended 31 December 2023

East Limerick UBU	East Limerick engaged 164 young people aged 10-17 years from across Castleconnell, Caherconlish, Cappamore and Murroe. Rural isolation remains a key issue and the types of activities facilitated included a music programme with Ukrainian young people, outdoor education programmes and physical fitness.
Rathkeale Askeaton UBU	Rathkeale UBU engaged 183 young people aged 10-17 years from across Rathkeale Askeaton area. Youth workers facilitate supports for Traveller youth such as weekly group sessions for young traveller boys on reduced timetables completing gym and swimming lessons, and the driver theory test.
City Suburbs UBU	City Suburbs engaged 129 young people aged 10-24 years from across the city centre, Southill and Moyross, Ballynanty. s weekly youth cafes for 12 – 14, 14–16-year-olds and an older girls café for 18–21-year-olds. Young boys groups aged 10-14 years engage in weekly sporting activities groups, young men aged 16 – 24 years participate in weekly personal development programmes and Traveller youth aged 12-16 years attend weekly group sessions focused on physical and mental health and wellbeing.
Kings Island UBU	Kings Island engaged 80 aged 10 to 21 years from across the Kings Island, Nicholas Street and St. Mary's Park area. Kings Island youth workers facilitated youth groups including a young girls group, aged 12-13 years that meet in our Nicholas Street Youth Space every Wednesday and an Active Life outdoor group that for Under 14s and Under 18s. A highlight was empowering young people aged 10-12 years old to take part in a drama called 'The Parish'.
Lava Javas UBU	174 young people aged 10-21 years engaged with the Lava Javas Programme. Lava Javas work supported Ukrainian young people aged 11 – 17 years living in hotel accommodation and other young people living in Direct Provision; facilitating activities such as a 6-week dance programme in preparation for LYS 50 th Birthday Party celebrations as part of Limerick City St. Patrick's Day Parade.
Garryowen UBU	56 young people aged 10-21 years engaged with Garryowen UBU. Opportunities included beauty workshops, mountain hiking in addition to continued detached programme of youth work.
Detached Youth Work	In 2023, The Garryowen UBU project delivered 2 hourly detached youth work session approximately once weekly engaging approx. 8 young people during each session. Kings Island UBU delivers an average of 2 hourly detached sessions, once weekly engaging with approx. 10 young people on each activity. Detached youth work helps build relationships with the local community and is a key opportunity to engage young people who are difficult to engage in group work.
Youth Work Programmes	The 'Moving on Up' transition programme was delivered to 616 young people attending 3 post-primary and 14 Primary Schools between March and August 2023. This programme was supported by Basis Point Corporate Funding.
Youth Participation Comhairle Na nOg	31 young people engaged with Comhairle na nOg in 2023. Mental Health was the key theme identified by young people and activities included research, workshops and documentary film. Young people received training in: Committee Skills; Communication/Presentation Skills; Facilitation Skills and Team Building

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

Youth Spaces Buildings & Facilities	<p>LYS services and supports are delivered within dedicated, safe, accessible and youth friendly spaces across Limerick City & County including:</p> <ul style="list-style-type: none"> • Limerick Youth Service Headquarters, Lwr Glentworth St. Limerick • Community Training Centre, Lwr Glentworth St, Limerick. • The Factory, Southside Youth Space, Galvone Business Park, Limerick. • Northside Youthspace, Ballynanty Limerick • Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick • Kings Island Youthspace, Nicholas St, Limerick. • East Limerick Youth Project, Castleconnell <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>
The Factory SYS	<p>The Factory Southside Youth space had one of its busiest years in 2023. Maintaining its reputation as an important site for indoor activity for young people and community groups in Limerick City, the Factory SYS operated on average 6 days a week with footfall of 36,935 for the year and 42 separate groups utilising the premises.</p> <p>Highlights included hosting Limerick City Community games with over 300 young people attending from all over the city.</p> <p>Regular groups using the facilities included local dance classes for young people, fitness classes for young adults and mothers and adult disability services. Classrooms are utilised by Muslim community groupings for teaching at weekends as well as community meetings.</p> <p>A number of soccer and athletic groups from around the city use the premises as the site for indoor training during the winter months.</p> <p>Limerick Sports Partnership, FAI development officers and local groups hire out space for training blocks and sessions.</p> <p>We also hosted two evening football sessions organised by local Garda and Youth Diversion projects for young people from city and county.</p> <p>New users during the year include Limerick Cricket Club, who utilise our pitches as their main indoor training site for players from Limerick and beyond.</p> <p>Large scale community events hosted during 2023 included a Halloween Scare Youthfest event, funded through LCCC SIF funding in support of LYS 50th and a Christmas family event in association with the Youth & Family support team. Both were very well received by those who attended and showcased the variety of work and events that can go on in the Factory SYS.</p>
Northside Youthspace	<p>The Northside Youth Space promotes & facilitates the social, educational and creative development of young people & 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"> • Ballynanty Garda Youth Diversion Project • Ballynanty Youth Club

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

	<ul style="list-style-type: none"> • Steps & Footsteps Youth Cafés • Youth & Family Support Project • Youth Information Service • Youth Mental Health Project <p>Young people can also participate in a variety of youth work programmes including:</p> <ul style="list-style-type: none"> • Creative Arts, Healthy Eating, Mental Wellbeing, Social & Personal Development, YouthBank Initiative, Community Mapping, Bike Project, Sports, Music, Animal Welfare & lots more! <p>In 2023 the Northside Youthspace catered for 12,638 people from a range of organisations providing support and activities for young people from the local area.</p>
Volunteer led Youthwork	<p>Youth Clubs</p> <p>In 2023, 13 youth clubs were facilitated by LYS; St. Senans Youth Club; Patrickswell Youth Club; Ballingarry Youth Club; Askeaton Youth Club; Abbeyfeale Youth Club; Foynes Youth Club; Ballybrown Club; Kildimo/Pallaskenry Club; Doon Youth Club; Kileedy Youth Club; Kileedy Youth Club; Newcastle West Youth Club and The Domain Youth Club.</p> <p>Regular activities involved 707 young people and 205 volunteers. Over the year, the Child Protection team delivered Child Safeguarding Training to 113 volunteers, LYS staff, students on placement and to stakeholder organisation staff. 125 people were Garda vetted during.</p> <p>All volunteer clubs received support in Governance; Finance; Grant Applications; Fundraising; NQSF Compliance; Reporting and Administration.</p> <p>The roll-out of the online portal to support Volunteer Led Youth Clubs commenced in 2023. This allows clubs to complete their registrations and consents online and allows the Youth Service to push out notifications of upcoming events, training etc. to clubs.</p>
Youth Cafes	<p>In 2023, LYS supported the delivery of youth cafes in Rathkeale Youth Space, Northside Youth Space and Lava Javas Project in Limerick City Centre. Youth Cafes provide safe, supported and open access to social hubs for young people aged 14-19yrs old.</p> <p>The cafes have a broad focus on young people with additional needs including migrants, LGBT + young people and marginalised or at-risk young people including those with disabilities, poor mental health, young people from regeneration communities in Limerick City and Suburbs. Two youth cafes providing drop in safe spaces for young people in Limerick City located in Ballynanty and Limerick City Centre. Activities include arts and crafts, leadership activities, summer trips, gigs, games, pool tournaments, soccer tournaments along with collaboration with other projects such as Youth Diversion Projects.</p>

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

Youth Information and Communications	<p>Limerick Youth Service's youth information and communication service provides general and specialist information services to young people and those who work with them on issues such as career guidance, minority rights, accommodation, travel, access to education and literacy support. The marketing and promotion of Limerick Youth Service is through the Youth Information Centre which manages the LYS website, social media sites, issues press releases, conducts interviews with radio stations and with enquiries from the media. Limerickyouthservice.com website had 28,000 visits in 2024</p> <p>Limerick Youth Service engages with young people across the following social media channels:</p> <ul style="list-style-type: none"> • Facebook 15 pages that that promotes LYS -Reach 130,000 impressions • X (formerly Twitter) 2 accounts: Limerick Youth Service & Limerick Comhairle na nÓg - LYS 94, 000 • Instagram: 8 pages - 106,000 impressions • SnapChat: 1 • TikTok: 1 • YouTube: 1 • Soundcloud (podcast forum) 1
International Youth Work	<p>In 2023, Limerick Youth Service continued to develop our international youthwork offering. 2 Erasmus+ Youth Mobility exchanges were conducted with Hungarian and Greek partners. The Hungarian exchange addressed themes relating to youth disability and employment and engaged 12 young Irish people and 13 young Hungarian people. The Greek exchange involved 12 Irish and 15 Greek young people, addressing themes such as community leadership, youth voice, empowerment and activism through creative mediums.</p>
Integration Work	<p>Supports to migrant young people, young people seeking international protection and those who fall under the benefits of temporary protection expanded in 2023.</p> <p>At a strategic level, LYS participated in the Limerick City, West Limerick and Ballyhoura Ukrainian Support Forums. Staff also engaged in the Limerick Integration Steering Committee and sub committees.</p> <ul style="list-style-type: none"> • Limerick Youth Service worked in the three main direct provision centres in the city environs, Knocklisheen, Abbeygrove and Griffin House. Weekly youth provision is in place through outreach work in Abbey Grove. Knocklisheen and Griffen House are accessing youth provision through LAVA JAVAs UBU in the City Centre. • LYS is also provided a range of youth support to Ukrainian young people in accommodation centres including Riverview Hub, Castleconnell, Maldron Hotel, Pier1, Glen Hotel, Punches Hotel, Clayton Hotel and Limerick City hotel • As part of our integration strategy, LYS ran a number of events across the summer months including summer camps, leadership programmes, day trips and outings.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

	<ul style="list-style-type: none"> • Young people across these groups also participated in large scale LYS events such as the St Patricks Day parade, youth fests etc. • 28 young people from migrant backgrounds were enrolled in the CTC in 2023 undertaking programmes such as Professional Bakery Course, Catering and ESOL programme.
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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 Liaison.</p> <p>Community Training Centre Staff worked extremely hard to re-engage young people in education and training programmes within the Community Training Centre. 99 Young people were registered with the centre in December 2023 with a further 46 young people on tracking.</p> <p>99 work placements were completed during 2023 with 21 young people taking up taster courses and 7 undertaking evening programmes. Results in the Leaving Cert Applied programme were excellent with one young person receiving the Fergal Quinn award and learners continued to progress and thrive within a supportive environment. 11 young people successfully achieved QQI level 4 Retail Skills Major Award. 38 QQI level 3 components were achieved and 90 QQI level 4 components were achieved. 10 young people progressed to employment and 13 young people to further education and training.</p> <p>Attendance and retention levels on average increased throughout the year due to enhanced mentoring, AEN supports, restorative practice methodologies, outreach work and links with parents/guardians.</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>

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

	In 2023 the Ability+ programme worked with 71 young people. 44 female and 24 male, 1 stating other gender and with an average age of 21. Young people were supported to enhance employability & interview skills; complete Work Experience and Voluntary Placements; access Ability+ Assessment Tool Support & Mentoring, progress to accredited training, support in Employment and Family support.
Work Experience/Job Placement	17 students attending TUS Mid-West, University of Limerick and a Belgian University completed their work experience with our Youth Work programmes and in our Community Training Centre.

TECHNICAL SUPPORT

Support Staff	<p>Limerick Youth Service has a team of highly qualified and dedicated people with a broad range of skills that work together in the delivery of youth work and educational programmes for young people.</p> <p>Across our youth spaces and training centre, an average of 109 staff are employed as youth workers, instructors, teachers, maintenance staff and counsellors and in finance and administration.</p> <p>Limerick Youth Service has committed significant resources to the training and up skilling of staff and volunteers in safeguarding training, Garda vetting, Health and safety, Risk assessment, First Aid, Manual Handling etc.</p>
Employment Programmes	<p>Limerick Youth Service is also an active supporter of the Community Employment (CE) Scheme and Job Initiative (JI) Scheme with members participating in further training and education programmes.</p> <p>Staff on these programmes provide support across all functions of Limerick Youth Service in the areas of administration, housekeeping, maintenance, caretaking and youth work.</p> <p>In December 2023 we had a total of 100 staff comprising 18 Community Employment, 8 Community Services Programme and 3 Jobs Initiative staff.</p> <p>In 2023, CE and JI participants undertook training in Youth and Community Development, Information & administration, Working with young people, Food safety, Painting & Decorating, Fire safety training, Culinary Skills, Child safeguarding, Manual handling and IT Skills .</p>
Social Enterprise Programme	An average of 7 staff were employed under the Community Services Programme to support to delivery of a range of Community services in the Factory SYS and the Northside Youthspace.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

Section 4	Financial Review
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Before depreciation, Limerick Youth Service recorded a surplus of €96,970 in the year ended 31st December 2023. Limerick Youth Service recorded a deficit of €90,227 (2022: €190,487) after depreciation in the amount of €187,196 (2022 €185,036) in the year ended 31st December 2023.

The most significant events having a material impact in the reporting period was the increasing energy, materials and insurance costs as well as inflationary pressure on wages.

Revenue overall for 2023 was higher than 2022 mainly arising as a result of small increases in programme budgets, specified increases in funding to support young people in IPAS and beneficiaries of international protection (Ukraine), additional Tusla funding and additional funding secured from the Erasmus + programme to fund international youthwork. 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 2023 was secured for a five year period and this will allow the project to continue until 2028. The Ability Project 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 pressure on salary costs compounded by the 2023 WRC ruling and difficulties with regard to staff recruitment & retention. Current inflation pressure combined with competition from the public sector has and will continue to be a challenge our recruitment processes. This coupled with increased costs for transport, insurance, overheads, rent and consumables is putting grant allocations which have been relatively static under pressure.

The lack of suitable facilities in which to deliver youthwork programmes is also a challenge particularly in certain areas of the city such as Garryowen, Raheen and the city centre. The Factory Southside Youthspace is due to close at the end of 2024 as the facility has been sold to a private enterprise by Limerick City & County Council. The licence agreement for use of the facility expires at the end of 2024. Closure of this facility will result in the organisation incurring redundancy costs in 2024. Increasing rental costs will also put pressure on the delivery of the UBU project in Garryowen.

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

- Discussion with Limerick City and County Council in relation to the availability of alternative premise to the Factory SYS.
- 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 2023 and fundraising income of €4,750 generated from fundraising activities in prior periods was released from deferred income in 2023.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

At the end of 2023 reserves in the amount of €4,971,345 were in place for the following purposes

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

Of the total funds in the amount of €4,971,345 (€5,061,572 at the end of 2022), €2,009,645 (2022: €2,045,381) 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 €4,971,345 (2022: €5,061,572), €4,278,870 (2022: €4,384,148) 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)

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

Section 5	Structure, Governance & Risk Management
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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 Meetings

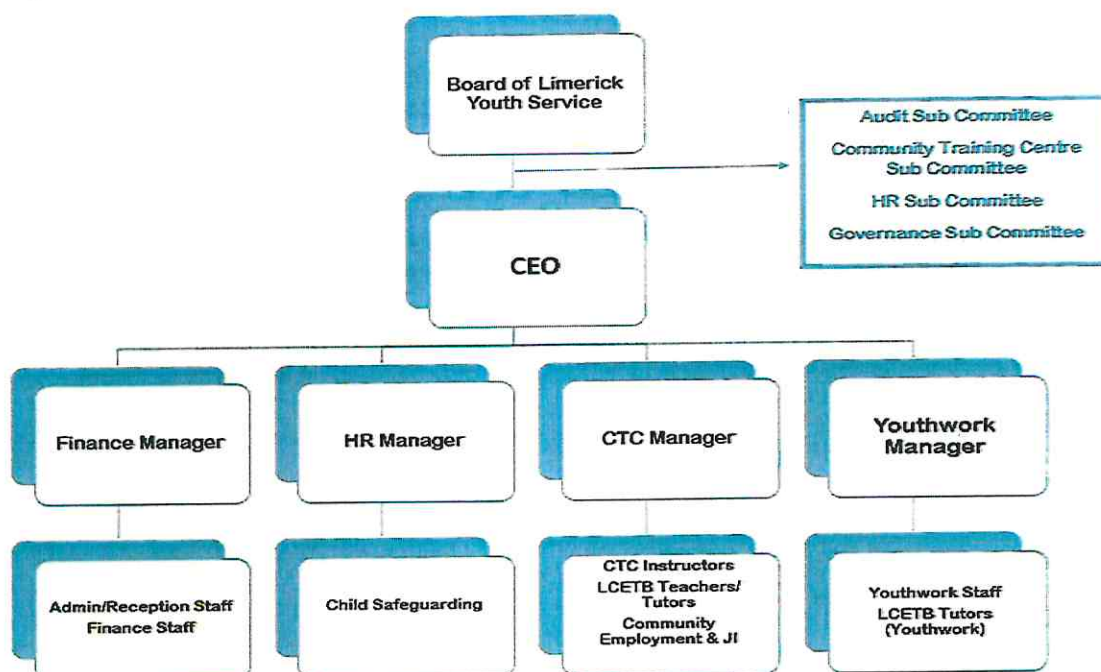
The Board meet a minimum of six times per year and met six times in 2023 in addition to the AGM. Conflict of Interest is an agenda item for all Board Meetings and Board Members are asked to absent themselves in any item where they have an interest or potential conflict.

Board Membership and attendance of Limerick Youth Service Board in 2023 was as follows:-

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

Name	February 16 th	April 27 th	June 29 th	September 21 st	October 19 th	December 7 th	AGM
Audrey Fehily	✓	✓	✓	✓	✓	✓	✓
Karen Long Eacrett	✓	✓	✓	✓	✓	✓	✓
Inspector Oliver Kennedy	✓						
Laura Scanlan	✓	✓	✓	X	✓	X	X
Aoife Walsh	X	✓	✓	✓	✓	✓	✓
Mairead Holland	✓	✓	✓	✓	X	✓	✓
Eileen Hoffer	X	✓	X	✓	X	X	X
Michael Howes	X	X	X	✓	X	X	X
Fr Tim Wrenn	✓	X	✓	✓	✓	X	X
Yvonne Delaney	✓	✓	X	✓	X	✓	✓
Eoin Coughlan	✓	✓	✓	✓	✓	✓	✓
Brian Ryan	X	✓	X	✓	X	X	X
Inspector Sandra Heelan			✓	✓	✓	✓	✓
Joe O'Mara					✓	✓	✓

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



Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

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 2023 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 tendering for new auditors in 2024. There were four Audit and Risk Committee meetings in 2023 in addition to a pre-audit meeting with the Auditors.

Membership & Attendance 2023

Name	February	April	May	Sept	Nov
Fiona O'Grady	√	√	√	√	√
Michael Howes	√	X	√	√	√
Ber Behan	√	√	√	X	√
Paul Kelly	√	√	√	√	√
Yvonne Delaney	√	√	√	√	√
Seamas Enright	√				

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 2023.

Name	Role	March	June	September	December
Fiona O'Grady	CEO	√	√	√	√
Kathryn Clancy	CTC Manager	X	√	√	√
Maurice Walsh	Youthwork Manager	√	√	√	√
Fr Seamus Enright	Board Member	√	√		
Bernadette Daly	Board Member	√	X	√	√
Inspector Ollie Kennedy	Board Member	X			
Eileen Hoffer	Board Member	X	√	√	X
Tracy Lawlor				√	√

Limerick Youth Service BOARD MEMBERS' REPORT

for the financial year ended 31 December 2023

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 2023. The HR subcommittee focused on a range of activities including updating the performance guidance system with staff collaboration, employee wellbeing enhanced through the addition of DCM online training platform and the provision of staff counselling supports. A number of IR issues were addressed and concluded successfully.

Recruitment continued throughout the year and LYS successfully sourced youth work staff, sessional staff, CE and support staff to work with migrant young people. The organisation also tendered for a new pension provider in 2023 and exited our existing trust arrangements into a master trust scheme.

Membership & Attendance 2023

Name	April	June	Sept	Oct	Dec
Fiona O'Grady	Yes	✓	✓	X	✓
Sinead Noonan	Yes	✓	✓	✓	✓
Mairead Holland	Yes	✓	✓	✓	✓
Aoife Walsh	Yes	✓	✓	✓	✓

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 2023 Limerick Youth Service employed an average of 100 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. 21 staff were employed under the Department of Social Protection labour activation programmes and 8 staff employed under the Community Services Programme. Staff completed training in the following in 2023.

Volunteer numbers had declined significantly during the pandemic, however we have managed to regain ground in

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.

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2023

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 2023 Limerick Youth Service stated our compliance with the Code and undertook a range of specific actions in relation to governance including reviewing policies on complaints and comments, critical Incident, code of ethics, financial policies & procedures, student placement, disciplinary & grievance, sponsorship and fundraising and protected disclosures. New policies developed included a health & wellbeing strategy and policy, leave for medical care, sexual wellbeing practice & guidelines and a marketing & communications strategy

Strategic Plan

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

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 following areas of work were completed;

- Limerick Youth Service Transition Programme Evaluation
- Evaluation of the Rural Youth Mental Health Project & development of Video project
- Needs Analysis in the area of Neurodiversity
- Updating data collection and supporting all projects in registering young people and documenting activities
- Review and analysis of Community Training Centre Impact & Experience
- Supporting Information Management in LYS Community Training Centre
- International Youth Work review and evaluation of exchanges
- Qualitative case studies completed on young people in CTC and Ability Programme
- Funding applications and reports to funders
- Supporting on Outcome Star evaluation tool

COMPLIANCE

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

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

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2023

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 3 years.

In 2023, the Child Protection team delivered 11 sessions of Child Safeguarding Training. Participants included staff, students and youth club volunteers. 125 people were Garda vetted. One additional staff person was trained as a Child Safeguarding Trainer.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2023

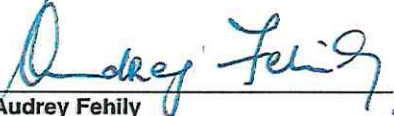
THE FUTURE

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 2024 will include;

- Continue to develop the Erasmus + programme and the international youth work for the remainder of the accreditation period.
- 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. We are working with the third level institutions and other partners to develop innovative ways of upskilling and supporting staff as well as reviewing remuneration.
- We will continue to expand links with private enterprise and build on the positive results we have achieved through our engagement with corporate entities in 2023 such as Basis Point, Community Foundation of Ireland and Sky.
- The crises situation in Ukraine and the increase in the number of International Protection Applicants will affect service delivery in 2024 and 2025. We have secured additional resources for the delivery of support to Ukrainian young people and International Protection Applicants in both Limerick City & County. We are all too aware of the importance of integration and inclusion to promote social cohesion and democratic values.
- 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.
- Ensuring that we continue to deliver the Community Training Centre provision in line with the FET Strategy and recommendations of the Youthreach/CTC Evaluation
- Ongoing review and compliance with the Charity Regulator Charity Governance Code.
- The continued maintenance and development of Youth Facilities and spaces in the city and county is a priority identified in our strategic plan particularly in light of the definite closure of the Factory Southside Youthspace in 2024 and the lack of youth facilities in Garryowen.

Approved by the Board Members on 9th May 2024 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The Board Members are responsible for preparing the Board Members' Report and Financial Statements in accordance with the Charities Act, 2009 and applicable regulations.

The law applicable to charities in the Republic of Ireland requires the Board Members to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act, 2009.

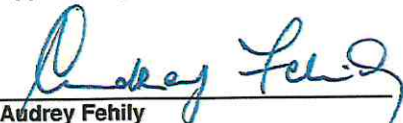
In preparing these financial statements, the Board Members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Board Members confirm that they have complied with the above requirements in preparing the financial statements.

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 and the provisions of the charity's constitution and rules. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board Members on 9th May 2024 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney

INDEPENDENT AUDITOR'S REPORT

to the Members of Limerick Youth Service

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Limerick Youth Service ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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 below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The Board Members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. 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.

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, 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.

Opinions on other matters prescribed by the Charities Act, 2009

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Board Members' Report is consistent with the financial statements;
- in our opinion, the Board Members' Report has been prepared in accordance with the Charities Act, 2009; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Limerick Youth Service

Respective responsibilities

Responsibilities of Board Members for the financial statements

As explained more fully in the Board Members' Responsibilities Statement set out on page 24, the Board Members are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is 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, the Board Members are 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 they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board Members.
- Conclude on the appropriateness of the Board Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate 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 we identify during our audit.

INDEPENDENT AUDITOR'S REPORT **to the Members of Limerick Youth Service**

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

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Donal Neylon

For and on behalf of

SLATTERY & PARTNERS

Chartered Accountants and Statutory Auditors

Springfield Court

Victoria Terrace

Ennis

Co.Clare

9th May 2024

Limerick Youth Service

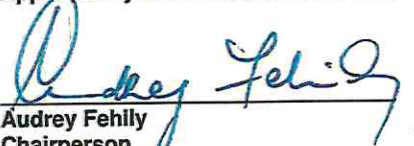
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
Income							
Donations and legacies	4.1	11,764	-	11,764	22,598	1,243	23,841
Charitable activities							
- Grants from governments and other co-funders	4.2	12,125	5,021,508	5,033,633	22,872	4,630,259	4,653,131
Investments	4.3	178	-	178	-	-	-
Other income	4.4	404,203	47,012	451,215	334,519	48,379	382,898
Total income		428,270	5,068,520	5,496,790	379,989	4,679,881	5,059,870
Expenditure							
Charitable activities	6.1	482,761	5,104,256	5,587,017	492,002	4,758,355	5,250,357
Net income/(expenditure)		(54,491)	(35,736)	(90,227)	(112,013)	(78,474)	(190,487)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(54,491)	(35,736)	(90,227)	(112,013)	(78,474)	(190,487)
Reconciliation of funds:							
Total funds beginning of the year	20	3,016,191	2,045,381	5,061,572	3,128,204	2,123,855	5,252,059
Total funds at the end of the year		2,961,700	2,009,645	4,971,345	3,016,191	2,045,381	5,061,572

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board Members on 9th May 2024 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney

Limerick Youth Service
BALANCE SHEET
as at 31 December 2023

	Notes	2023 €	2022 €
Fixed Assets			
Tangible assets	14	4,278,870	4,384,148
Current Assets			
Debtors	15	175,160	308,261
Investments	16	890,075	889,896
Cash at bank and in hand	17	455,862	462,740
		1,521,097	1,660,897
Creditors: Amounts falling due within one year	18	(828,622)	(983,473)
Net Current Assets		692,475	677,424
Total Assets less Current Liabilities		4,971,345	5,061,572
Funds			
Restricted trust funds		2,009,645	2,045,381
General fund (unrestricted)		2,961,700	3,016,191
Total funds	20	4,971,345	5,061,572

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board Members on 9th May 2024 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney

Limerick Youth Service
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
Cash flows from operating activities			
Net movement in funds		(90,227)	(190,488)
Adjustments for:			
Depreciation		187,196	185,037
Interest receivable and similar income		(178)	-
		<u>96,791</u>	<u>(5,451)</u>
Movements in working capital:			
Movement in debtors		133,101	(182,989)
Movement in creditors		12,835	31,778
		<u>242,727</u>	<u>(156,662)</u>
Cash flows from investing activities			
Interest received		178	-
Payments to acquire tangible assets		(81,918)	(33,080)
		<u>(81,740)</u>	<u>(33,080)</u>
Net cash used in investment activities			
Net increase/(decrease) in cash and cash equivalents		<u>160,987</u>	<u>(189,742)</u>
Cash and cash equivalents at the beginning of the year		<u>1,184,950</u>	<u>1,374,692</u>
Cash and cash equivalents at the end of the year	17	<u><u>1,345,937</u></u>	<u><u>1,184,950</u></u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

1. GENERAL INFORMATION

Limerick Youth Service is a charity registered under Section 2 of the Charities Act 1973. The registered office of the charity is 5 Lower Glentworth Street, Limerick which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity. Its main activities involve engaging young people in the Limerick region to support and develop their life skills.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland.

The preparation of financial statements in compliance of with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Charities' accounting policies.

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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.

Unrestricted funds

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.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Donations and legacies

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.

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.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Donated services or facilities

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

Income from trading activities

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

Investments

Investment income is included when receivable.

Deferred income and expenditure

Deferred grant income and grant debtors arising at the financial year end are recorded in the Balance Sheet in line with grant performance conditions.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. 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 are allocated on the portion of the asset's use.

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

All expenditure is inclusive of irrecoverable VAT.

Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities on a per capita basis, which the entity considers a reasonable and consistent 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

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

offered subject to conditions which have not been met at the year ended are noted as a commitment, but not accrued as expenditure.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of 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.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Operating leases

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

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary costs of the future holiday entitlement so accrued at the Statement of Financial Position date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Fixtures, fittings and equipment	- 12.5%/10% Straight line
Computer equipment	- 20% Straight line

Investments

Current asset investments are stated at the lower of cost and net realisable value.

Debtors

Debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Creditors

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

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.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 7482. Irrecoverable valued added tax is expensed as incurred.

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

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 rate method.

3. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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.

Going concern

The Board Members have reviewed budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the organisation's ability to meet its liabilities as they fall due, and to continue as going concern. However, the organisation is heavily reliant on grant support which is agreed annually. Limerick Youth Service are in compliance with all Service Level Agreements and on this basis, expect that funders will renew funding agreements. 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 at the financial year end date.

Income recognition

In applying the income recognition principles of the Charities SORP, judgements are occasionally required to ascertain whether grant agreement is performance or non-performance based. This is done using established criteria that are applied consistently across all funding instruments and from one period to the next. Furthermore, where grant agreements are found to be performance based, judgements are required.

4. INCOME				
4.1 DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Donations and legacies	<u>11,764</u>	<u>-</u>	<u>11,764</u>	<u>23,841</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Grants from governments and other co-funders:				
Youth Development	-	498,569	498,569	438,176
Youth Support	-	2,497,043	2,497,043	2,283,389
Training	-	1,467,591	1,467,591	1,362,453
Technical Support	12,125	558,305	570,430	569,113
	<u>12,125</u>	<u>5,021,508</u>	<u>5,033,633</u>	<u>4,653,131</u>
4.3 INVESTMENTS	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Investments	178	-	178	-
	<u>178</u>	<u>-</u>	<u>178</u>	<u>-</u>
4.4 OTHER INCOME	Unrestricted Funds	Restricted Funds	2023	2022
	€	€	€	€
Other income	-	15,452	15,452	2,253
Club Insurance	900	3,600	4,500	2,233
Rent	79,149	27,960	107,109	114,770
Management support fees	324,154	-	324,154	263,642
	<u>404,203</u>	<u>47,012</u>	<u>451,215</u>	<u>382,898</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

5. DEPR GRANT FUNDING NOTE

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Tusla	Department of Health	Child and Family Agency Section 56/59	Jan - Dec 2023	324,820	-	64,851	64,851	331,927	324,820	-	57,744
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale - Transport	Jan - Dec 2023	2,961	-	4,088	4,088	6,700	2,961	-	349
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU East Limerick - Transport	Jan - Dec 2023	3,500	-	3,750	3,750	7,231	3,500	-	19
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Kings Island Exchange	Jan - Dec 2022	-	1,491	-	-	-	1,491	-	-
Erasmus + 2022/23	European Social Fund	Erasmus +	2022/23	32,410	-	16,126	16,126	54,132	32,586	5,595	-
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2023	-	-	681	681	681	-	-	0
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2019-2023	-	-	1,500	1,500	1,500	-	-	-
	Other income	East Limerick own Income	2022	-	-	300	300	279	-	-	21

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022	3,200	-	2	2	3,202	3,200	-	-
Pobal/Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Services Grant	Jan - Dec 2023	141,556	-	290	290	141,515	141,556	-	331
-	Other Income	Outreach-Own Income	2023	7,295	-	1,225	1,225	6,232	7,295	-	2,287
-	Other Income	Bruff Youth Café Outreach	2022/23	-	-	567	-	-	-	-	567
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	SPY Special Social and Educational Initiative (SSEI)	2022	-	-	45	45	45	-	-	-
-	Other Income	SSEI- Own Income	2022	-	-	100	100	100	-	-	-
-	Other Income	Tesco Bagpacking re Our Lady QOP	2022	-	-	48	30	30	-	-	18
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Information Centre	Jan - Dec 2022	57,132	-	462	-	57,594	42,849	14,283	-
Irish Youth Justice Service	Department of Justice and Equality	Communities Integration Fund	2020/21	-	-	1,140	-	-	-	-	1,140

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised In SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Covid Minor Funds - Clubs Reinvigoration	2022	-	-	4,847	750	750	-	-	4,097
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Work Ireland - Club Reinvigoration Grant	2022	-	-	3,162	3,162	3,162	-	-	-
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Volunteer Led Youthwork	2022	-	-	5,000	-	-	-	-	5,000
Erasmus	European Social Fund	Erasmus Cinema Project	2022/23	8,821	379	-	-	8,546	9,200	-	275
Leargas	Leargas	Leargas Garryowen	2022/23	800	200	-	-	-	1,000	-	800
		Reach Funding RYS	2023/24	7,500	-	-	-	7,499	7,500	-	1
		Social Intervention Fund - YouthFest	2023	3,790	-	-	-	3,790	3,600	190	-
Limerick and Clare Education and Training Board	Department of Education and Skills	Community Training Centre	Jan - Dec 2023	1,228,650	126,631	-	-	1,228,650	1,355,281	-	-
-	Other Income	Community Training Centre Own Income	Jan - Dec 2023	30,803	-	-	-	30,803	30,803	-	-

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Tusla	Department of Health	Summer Programmes	Jan - Dec 2023	-	-	1,738	-	1,718	-	-	19
Tusla	Department of Health	Trauma and Resilience Fund	2023/24	-	-	6,000	-	4,380	-	-	1,620
		Summer Youth Work Programme Irishtown	2023	1,700	-	-	-	1,560	1,700	-	140
		Summer Youth Work Programme Steps YC	2023	1,300	-	-	-	1,070	1,300	-	230
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	Comhairle na nÓg	Jan - Dec 2023	23,986	5,113	-	-	23,932	19,857	9,242	53
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant Garryowen LCETB	2022-24	-	-	637	-	637	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant - East Limerick LCETB	2022-24	-	-	3,205	-	3,205	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant - City Suburbs LCETB	2022-24	-	-	1,392	-	914	-	-	478
		SolarYouthCafe RYS	2023	2,500	-	-	-	2,500	2,500	-	-

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - The Factory Southside Youth Space	Jan - Dec 2023	114,861	36,133	-	-	114,861	126,133	24,861	-
Pobal	Department of Rural and Community Development	Community Services Programme	2021-23	-	-	15,787	-	-	-	-	15,787
-	Other Income	Southside Youth Space- Own Income	2023	44,966	-	3,105	-	-	44,966	-	48,071
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Lava Javas Youth Café Grant	2023	-	-	668	-	668	-	-	-
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan - Dec 2023	19,394	7,251	-	-	19,394	19,251	7,394	-
Health Service Executive	Department of Health	Addiction Service - Signpost for Youth Project	Jan to Dec 2023	81,500	-	-	-	71,492	81,500	-	10,008
		MWRDAF Small Grants	2019-2023	2,000	-	-	-	-	2,000	-	2,000
Redemptorists	Other income	Redemptorists Hardship Fund	-	3,000	-	656	-	2,358	3,000	-	1,298
Version 1	Other income	Version 1 Hardship Fund	-	-	-	1,940	-	880	-	-	1,060

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Minor Grant YW Integration	2022/23	-	-	830	-	206	-	-	624
Limerick City and County Council	Other Income	Youthbank	Once off in 2015	-	-	1,287	-	-	-	-	1,287
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2023	127,410	-	-	-	113,516	127,410	-	13,894
Health Service Executive	Department of Health	Additional Counselling Hours 2023	Jan to Dec 2023	-	-	60,000	-	21,435	-	-	38,565
Limerick City and County Council	Other Income	Going for Gold	Once off in 2018	-	-	154	-	-	-	-	154
	Other Income	Rochesfeeds 2021	2023/24	-	-	2,649	-	559	-	-	2,090
Marathon Trust	Other Income	Ballycumin/Rahe en Youth Engagement Initiative	Once off in 2018	-	-	3,240	-	-	-	-	3,240
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2022/23	148,668	17,366	-	-	148,668	152,546	13,488	-
Health Service Executive	Department of Health	Mid West Traveller Youth Mental Health Initiative	2019-2021	-	3,664	-	-	-	-	3,664	-

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Tusla	Department of Health	Youth Participation Seed Funding	2020-2023	-	-	2,873	300	300	-	-	2,573
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 Education and Skills	Local Creative Youth Partnership Programme	2019/2020	-	-	213	209	209	-	-	4
Irish Youth Justice Service	Department of Justice and Equality	Garda Youth Diversion Projects	Jan-Dec 2023	514,514	-	103,961	103,961	592,771	514,514	-	25,704
	Other Income	Work to Learn	Jan-Dec 2023	-	-	1,418	825	825	-	-	593
Limerick City and County Council	Other Income	Peer Mentoring	2022/23	-	-	420	420	420	-	-	-
Basis Point	Other Income	Crisis	Jan - Dec 2023	36,160	-	10,619	10,619	36,780	36,160	-	9,999
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023	1,900	-	102	102	1,998	1,900	-	5

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023	2,100	-	151	151	1,704	2,100	-	547
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023	1,900	-	389	389	1,568	1,900	-	721
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022/23	-	-	871	-	-	-	-	871
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022/23	-	-	344	344	344	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023	-	-	600	-	600	-	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023	-	-	219	169	169	-	-	50
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale/Askeaton	Jan - Dec 2023	230,303	-	209	209	230,513	230,303	-	-

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised In SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Garryowen Youth Project	Jan - Dec 2023	142,519	-	301	301	142,177	142,519	-	643
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU LAVA JAVAS Youth Project	Jan - Dec 2023	196,475	-	575	575	196,494	196,475	-	556
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU City Surburbs	Jan - Dec 2023	191,613	-	1,859	1,859	192,467	191,613	-	1,005
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU East Limerick Youth Project	Jan - Dec 2023	183,900	-	910	910	183,414	183,900	-	1,396
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Kings Island and Surrounds	Jan - Dec 2023	145,555	-	158	158	144,585	145,555	-	1,128
Paul Partnership	Other Income	SICAP Covid 19	2022/23	-	-	433	-	-	-	-	433
Limerick and Clare Education and Training Board	Department of Tourism Culture Arts Gaeltacht Sport and Media	Artist in Residency	2022/23	-	-	37	-	-	-	-	37
Youthwork Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Climate Justice Project	2022/23	-	-	2,600	800	800	-	-	1,800

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LGBTI+ Service Grant Scheme	2022/23	-	-	351	111	111	-	-	240
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2020/21	2020/21	-	500	-	-	-	500	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Fund Minor Grant Rathkeale	2022	-	-	20	-	-	-	-	20
Tusla	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2021-23	-	-	750	671	671	-	-	79
NOSP - Health Service Executive	Department of Health	Making Services More Accessible	Dec 20 - Dec 2023	-	-	3,237	780	780	-	-	2,457
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Infrastructure Upgrade	2021-23	-	-	3,300	1,795	1,795	-	-	1,506
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	West Limerick Junior Leader Group	2023	1,500	-	-	-	1,430	1,500	-	70
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth work Programme	2022/23	-	-	1	-	-	-	-	1

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised In SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Community Foundation	Other Income	Late Late Show Appeal	2022/23	50,000	-	74,718	57,130	57,130	50,000	-	67,588
Job Initiative Scheme	Department of Employment and Social Protection	and Job Initiative Scheme	2021/22	-	8,448	5,051	5,051	-	3,321	77	-
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision Diversity Group LSP	2021/22	-	-	750	-	-	-	-	750
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision Homelessness LSP	2021-23	-	-	400	391	391	-	-	9
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision Children	2022/23	-	-	548	429	429	-	-	119
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB - Rathkeale Askeaton UBU	2022/23	5,700	-	22	22	3,932	5,700	-	1,790
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB - Garryowen Youth Together UBU	2022/23	5,000	-	1,455	1,455	4,264	5,000	-	2,191
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB - City Suburbs UBU	2022/23	9,474	-	4,205	4,205	7,446	9,474	-	6,233

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB - East Limerick UBU	2023	1,992	-	-	-	1,992	1,992	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB - Kings Island UBU	2022/23	12,000	-	616	616	9,386	12,000	-	3,229
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant LCETB - Lava Javas UBU	2022/23	11,460	-	4,750	4,750	10,750	11,460	-	5,460
	Other Income	Arts Council 2021	2022/23	1,020	-	2,280	2,280	2,291	1,020	-	1,009
Health Service Executive	Department of Health	MWRDAF - GYDP 2021	2021/22	-	-	215	210	210	-	-	5
Health Service Executive	Department of Health	MWRDAF - Rathkeale Youth Space	2022/23	2,000	-	1	1	2,001	2,000	-	-
Health Service Executive	Department of Health	MWRDAF - Sailing into Wellness	2022/23	-	-	590	-	-	-	-	590
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Information - Capital Funding Scheme	2022/23	-	-	1,193	1,187	1,187	-	-	6
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2021/22	2021/22	738	23,749	15,002	15,002	738	9,485	-	-

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised In SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick City and County Council	Department of Rural and Community Development	Employability LCCC Kings Island	2022/23	28,912	23,590	13,628	13,628	28,912	26,990	11,884	0
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Rathkeale UBU	2022	-	-	2	-	-	-	-	2
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Lava Javas	2022	-	-	68	-	-	-	-	68
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Garryowen	2022	-	-	59	-	-	-	-	59
Tusla	Department of Children, Equality, Disability, Integration and Youth	Ukraine Fund	2023/24	75,000	-	11,500	9,505	9,505	75,000	-	76,995
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	2022/23	48,777	5,982	14,752	9,589	48,777	36,511	8,659	5,163
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant St Munchins; Senior Boys	2023	2,400	-	222	222	800	2,400	-	1,822
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant The Saturdays - John St	2022/23	-	-	425	425	425	-	-	-

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant The Saturdays	2022/23	-	-	1,700	1,134	1,134	-	-	566
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant Young Women's Integration Group	2022/23	-	-	658	510	510	-	-	148
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022/23	-	-	58	-	-	-	-	58
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Cappamore Youth Club	2022/23	-	-	200	168	168	-	-	32
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Rathkeale Youth Café	2023	2,700	-	18	18	2,718	2,700	-	-
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2022/23	2022/23	221,264	18,865	56,863	41,161	221,264	173,908	25,060	15,702
Community Foundation	Other income	Ireland For Ukraine	2022/23	-	-	14,950	14,949	14,949	-	-	1
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 Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised In SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
Department of Children, Equality, Disability, Integration and Youth	Department of Children, Equality, Disability, Integration and Youth	Capacity Building Grant	2022/23	-	-	4,640	664	664	-	-	3,976
Mid West Regional Drugs and Alcohol Forum											
	Department of Health	YMH Conference	2022/23	-	-	5,000	5,000	5,000	-	-	-
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Training Workshops	2022/23	-	1,000	1,000	200	200	1,000	-	800
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Ukraine IF	2023/24	59,000	-	-	-	48,615	59,000	-	10,385
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	Ukraine Residential LCCC	2023/24	3,000	-	-	-	2,533	3,000	-	468
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth Work Programme Ability	2023	2,100	-	-	-	2,100	2,100	-	-
Job Initiative Scheme	Department of Employment Affairs and Social Protection	JI Scheme 2023/24	2023/24	36,628	-	-	-	36,628	45,406	3,102	11,880

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
International Protection Support Fund	Department of Children, Equality, Disability, Integration and Youth	Mungret Gate	2023	11,950	-	-	-	11,950	11,950	-	-
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	REACH Ka Clancy	2023/24	12,500	-	-	-	12,500	12,500	-	-
National Youth Council	Department of Tourism Culture Arts Gaeltacht Sport and Media	NYC Artist in Residence Rathkeale	2023/24	5,000	-	-	-	4,189	5,000	-	811
CTC Erasmus	European Social Fund	CTC Erasmus	2023/24	17,885	-	-	-	22,811	17,885	4,926	-
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2023/24	2023/24	83,588	-	-	-	83,588	112,209	14,287	42,909
International Protection Integration Fund	Department of Children, Equality, Disability, Integration and Youth	IPAS 2024	2024	20,000	-	-	-	-	20,000	-	20,000
St. Stephens Green Trust		St. Stephens Green Trust	2023	760	-	-	-	760	760	-	-
Erasmus Year 2	European Social Fund	Erasmus Year 2	2024	39,900	-	-	-	-	39,900	-	39,900
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Equipment Grants	2023	750	-	-	-	250	750	-	500

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2023	Grant due 31/12/2022	Deferred Income at 31/12/2022	Released from Deferred 2023	Income Recognised in SOFA	Amount Received 2023	Grant due 31/12/2023	Deferred Income to 2024
School Meals (Local Projects) Scheme	Department of Employment Affairs and Social Protection	School Meals (Local Projects) Scheme	2021/22	3,185	297	2,790	-	2,890	3,185	21	3,107
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grants	2022/23	5,600	-	7,898	-	4,895	5,600	-	8,603
Pobal	Department of Rural and Community Development	Community Services Programme	2023	172,080	-	17,958	17,958	171,798	172,080	-	18,240
Total				5,025,324	280,659	616,264	432,077	5,005,581	5,140,028	146,733	616,906

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

6. EXPENDITURE
6.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
Youth Development	475,736	-	26,461	502,197	457,061
Technical Support	950,956	-	198,982	1,149,938	1,165,364
Training	1,446,973	-	18,319	1,465,292	1,362,743
Youth Support	2,162,094	-	307,496	2,469,590	2,265,189
	<u>5,035,759</u>	<u>-</u>	<u>551,258</u>	<u>5,587,017</u>	<u>5,250,357</u>

6.2 ANALYSIS OF DIRECT COSTS BY ACTIVITY

	Youth Support €	Youth Development €	Training €	Technical Support €	2023 €	2022 €
Wages and salaries	1,627,485	299,812	998,001	786,459	3,711,757	3,597,898
Rent payable	69,496	3,500	78,227	(2,746)	148,478	135,792
Insurance	65,649	13,710	19,338	8,211	106,908	94,706
Light and heat	25,230	25,751	71,529	27,152	149,662	130,520
Repairs and maintenance	12,090	4,204	64,010	32,133	112,438	143,844
Programmes	251,317	109,734	134,645	56,128	551,824	448,627
Special Inputs	-	-	18,547	(205)	18,342	17,729
Fundraising, Training and Residential Expenses	15,580	2,438	20,526	7,494	46,038	27,056
Advertising, stationery and telephone	26,017	3,572	27,613	8,376	65,578	79,390
Travel and transport costs	64,934	6,607	2,111	3,047	76,698	59,493
Security costs	1,877	5,916	-	7,655	15,448	13,786
Canteen	-	-	9,965	-	9,965	8,494
General expenses	2,419	492	2,460	17,252	22,623	17,403
	<u>2,162,094</u>	<u>475,736</u>	<u>1,446,973</u>	<u>950,956</u>	<u>5,035,759</u>	<u>4,774,738</u>

6.3 ANALYSIS OF SUPPORT COSTS BY ACTIVITY

	Youth Support €	Youth Development €	Training €	Technical Support €	2023 €	2022 €
Management support costs	288,137	23,042	11,642	1,333	324,154	263,642
Legal and professional	-	-	-	8,955	8,955	369
Audit fees	19,334	3,419	6,648	(2,001)	27,400	23,493
Depreciation	-	-	-	187,196	187,196	185,037
Bank charges	25	-	29	3,499	3,553	3,078
	<u>307,496</u>	<u>26,461</u>	<u>18,319</u>	<u>198,982</u>	<u>551,258</u>	<u>475,619</u>

6.4 SUPPORT COSTS

	Charitable Activities €	2023 €	2022 €
Training	18,319	18,319	8,324
Youth Support	307,496	307,496	252,354
Youth Development	26,461	26,461	24,901
Technical Support	198,982	198,982	190,040
	<u>551,258</u>	<u>551,258</u>	<u>475,619</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2023 €	2022 €
Training	Employee Hours	18,319	8,324
Youth Support	Employee Hours	307,496	252,354
Youth Development	Employee Hours	26,461	24,901
Technical Support	Employee Hours	198,982	190,040
		<u>551,258</u>	<u>475,619</u>

8. NET INCOME

	2023 €	2022 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	187,196	185,037
Auditor's remuneration: - audit services	<u>27,400</u>	<u>23,493</u>

9. INVESTMENT AND OTHER INCOME

	2023 €	2022 €
Bank interest	<u>178</u>	<u>-</u>

10. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Youth Support	48	46
Youth Development	4	4
Technical Support	38	39
Training	13	13
	<u>103</u>	<u>102</u>

The staff costs comprise:

	2023 €	2022 €
Wages and salaries	3,264,820	3,165,685
Employers PRSI	322,623	307,453
Pension	124,314	124,760
	<u>3,711,757</u>	<u>3,597,898</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

11. The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2023 Number of Employees	2022 Number of Employees
€70,001 - €80,000	<u>2</u>	<u>2</u>

The total key management personnel salaries for five positions were €366,274. (2022 : €339,620).

12. **BOARD MEMBERS' REMUNERATION AND EXPENSES**

During the financial year, no Board Members received any remuneration or other benefits (2022 : €NIL).

During the financial year, no Board Member expenses have been incurred (2022 : €NIL).

13. **PENSION COMMITMENTS**

The entity participates in a defined contribution pension scheme for selected employees which are independently administered. The pension cost charged to the Statement of Financial Activities for the year was;

	2023 €	2022 €
Pension cost	<u>124,314</u>	<u>124,760</u>

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

14. **TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Computer equipment €	Total €
Cost				
At 1 January 2023	5,204,698	1,324,220	406,368	6,935,286
Additions	-	57,258	24,660	81,918
At 31 December 2023	<u>5,204,698</u>	<u>1,381,478</u>	<u>431,028</u>	<u>7,017,204</u>
Depreciation				
At 1 January 2023	1,027,050	1,188,233	335,855	2,551,138
Charge for the financial year	104,074	48,010	35,112	187,196
At 31 December 2023	<u>1,131,124</u>	<u>1,236,243</u>	<u>370,967</u>	<u>2,738,334</u>
Net book value				
At 31 December 2023	<u>4,073,574</u>	<u>145,235</u>	<u>60,061</u>	<u>4,278,870</u>
At 31 December 2022	<u>4,177,648</u>	<u>135,987</u>	<u>70,513</u>	<u>4,384,148</u>

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

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

15. DEBTORS	2023	2022
	€	€
Other debtors	15,274	22,453
Prepayments	159,886	285,808
	<u>175,160</u>	<u>308,261</u>
16. INVESTMENTS	2023	2022
	€	€
Bank deposits	<u>890,075</u>	<u>889,896</u>
17. CASH AND CASH EQUIVALENTS	2023	2022
	€	€
Cash and bank balances	455,862	462,740
Bank overdrafts	-	(167,686)
Cash equivalents	890,075	889,896
	<u>1,345,937</u>	<u>1,184,950</u>
18. CREDITORS	2023	2022
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	167,686
Trade creditors	23,325	22,658
Taxation and social security costs (Note 19)	75,054	72,793
Accruals	77,476	68,448
Deferred Income	652,767	651,888
	<u>828,622</u>	<u>983,473</u>
19. TAXATION AND SOCIAL SECURITY	2023	2022
	€	€
Creditors:		
VAT	-	59
PAYE / PRSI	75,054	72,734
	<u>75,054</u>	<u>72,793</u>
20. FUNDS		
20.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds
	€	€
At 1 January 2022	3,128,204	2,123,855
Movement during the financial year	(112,013)	(78,474)
At 31 December 2022	3,016,191	2,045,381
Movement during the financial year	(54,491)	(35,736)
At 31 December 2023	<u>2,961,700</u>	<u>2,009,645</u>
		<u>4,971,345</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2023

continued

20.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
Restricted funds					
Restricted	2,045,381	5,068,520	5,104,256	-	2,009,645
Unrestricted funds					
Unrestricted General	3,016,191	428,270	482,761	-	2,961,700
Total funds	5,061,572	5,496,790	5,587,017	-	4,971,345

20.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	2,053,627	681,899	(726,214)	2,009,312
Unrestricted general funds	2,225,243	952,651	(215,861)	2,962,033
	4,278,870	1,634,550	(942,075)	4,971,345

21. CAPITAL COMMITMENTS

The charity had no capital commitments at the financial year-ended 31 December 2023.

22. RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year.

23. POST-BALANCE SHEET EVENTS

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

24. COMPARATIVE INFORMATION

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

25. CONTROLLING PARTY

The organisation is under the control of its Board Members.

26. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board Members on 9th May 2024.

LIMERICK YOUTH SERVICE
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023
NOT COVERED BY THE REPORT OF THE AUDITORS

Limerick Youth Service

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 December 2023

	2023 €	2022 €
Income	5,496,612	5,059,870
Expenses		
Wages and salaries	3,711,757	3,597,898
Rent payable	148,478	135,792
Insurance	106,908	94,706
Light and heat	149,662	130,520
Repairs and maintenance	112,438	143,844
Management support costs	324,154	263,642
Programmes	551,824	448,628
Special Inputs	18,342	17,729
Fundraising Training and Residential Expenses	46,038	27,056
Advertising, stationery and telephone	65,578	79,390
Travel and transport costs	76,698	59,493
Security costs	15,448	13,786
Legal and professional	8,955	369
Auditor's/Independent Examiner's remuneration	27,400	23,493
Bank charges	3,553	3,078
Canteen	9,965	8,494
General expenses	22,623	17,403
Depreciation	187,196	185,037
	5,587,017	5,250,358
Miscellaneous income		
Bank interest	178	-
Net deficit	(90,227)	(190,488)

Limerick Youth Service

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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

YOUTH SERVICES GRANT

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

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	290	2,383
2023 Allocation	141,556	134,308
2022 Allocation Returned	-	(2,094)
Other Income	-	-
Total Income	141,846	134,598
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	141,515	134,308
Insurance	-	-
Repairs Maintenance and Equipment	-	-
Phone	-	-
Programmes	-	-
Staff Travel	-	-
Total Expenditure	141,515	134,308
Surplus/Deficit	331	290
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

<u>INCOME</u>	2023	2022
	€	€
Grant		
B/Fwd from 2022	462	299
2023 Allocation	42,849	54,935
Other income	-	-
Total Income	43,311	55,234
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	41,167	40,018
Rent	3,500	2,000
Phone	348	396
Insurance	1,400	1,453
Repairs Maintenance and Equipment	377	705
Programmes	2,733	2,374
Staff Travel	-	-
Sundry (Subscriptions)	492	236
Administration Fees	5,442	5,494
Training	540	187
Advertising, Stationery, Telephone and R&D	845	1,214
Health and Safety	300	268
Audit	450	428
Total Expenditure	57,594	54,772
Surplus/Deficit	(14,283)	462

The deficit shown relates to 2023 funds due at year end received in 2024

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	64,851	57,184
2023 Allocation	324,820	346,249
Other Income	-	-
Total Income	389,671	403,433
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	239,140	253,997
Rent	12,000	8,600
Insurance	10,800	7,985
Repairs Maintenance and Equipment	1,366	795
Programmes	15,980	16,862
Transport	2,956	6,445
Staff Travel	683	397
Sundry (Recruitment)	180	401
Administration Fees	39,659	33,174
Training	1,685	1,887
Advertising, Stationery, Telephone and R&D	3,478	2,659
Health and Safety	1,480	3,036
Audit	2,520	2,344
Total Expenditure	331,927	338,582
Surplus/Deficit	57,744	64,851
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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

<u>INCOME</u>	2023	2022
	€	€
Grant		
B/Fwd from 2022	575	574
2023 Allocation	196,475	183,409
Other Income	235	-
Total Income	197,285	183,982
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	136,960	142,238
Rent	4,500	2,400
Light and Heat	-	-
Insurance	5,854	5,087
Repairs Maintenance and Equipment	7,282	517
Security	-	-
Programmes	12,682	7,795
Transport	3,428	1,858
Staff Travel	-	409
Sundry	210	35
Administration Fees	20,670	18,696
Training	-	218
Advertising, Stationery, Telephone and R&D	2,505	1,716
Health and Safety	939	939
Audit	1,700	1,500
Bank Charges	-	-
Total Expenditure	196,729	183,407
Surplus/Deficit	556	575
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	2,873	6,101
2023 Allocation	-	-
Other Income	-	-
Total Income	2,873	6,101
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	-	-
Rent	-	-
Light and Heat	-	-
Insurance	-	-
Repairs Maintenance and Equipment	-	-
Security	-	-
Programmes	300	2,411
Transport	-	817
Bank Charges	-	-
Total Expenditure	300	3,228
Surplus/Deficit	2,573	2,873
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	4,660	(64)
2023 Allocation	183,900	165,109
Other Grant - Transport 2024	3,500	3,750
Other Income	-	-
Total Income	192,060	168,795
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	123,480	115,315
Rent	4,780	5,970
Light and Heat	-	-
Insurance	4,477	4,070
Repairs Maintenance and Equipment	1,040	4,874
Security	-	-
Programmes	15,553	6,341
Transport	16,665	2,570
Staff Travel	-	3,887
Sundry	30	180
Administration Fees	19,991	17,357
Training	-	-
Advertising, Stationery, Telephone and R&D	2,476	1,620
Health and Safety	752	752
Audit	1,400	1,199
Bank Charges	-	-
Total Expenditure	190,645	164,135
Surplus/Deficit	1,415	4,660
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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

UBU - GARRYOWEN YOUTH PROJECT

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

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	301	123
2023 Allocation	142,519	132,710
Other Income	-	-
Total Income	142,820	132,833
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	99,062	99,991
Rent	6,961	6,672
Insurance	3,357	3,052
Repairs Maintenance and Equipment	168	262
Security	-	100
Programmes	10,061	4,141
Transport	2,784	1,550
Staff Travel	-	-
Sundry	30	-
Administration Fees	15,199	14,030
Training	1,046	-
Advertising, Stationery, Telephone and R&D	1,945	1,271
Health and Safety	564	564
Audit	1,000	899
Bank Charges	-	-
Total Expenditure	142,177	132,532
Surplus/Deficit	643	301
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	38	-
2023 Allocation	23,948	29,488
Other Income	754	-
Total Income	24,740	29,488
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	13,486	13,156
Rent	-	530
Light and Heat	-	-
Insurance	1,115	340
Repairs Maintenance and Equipment	-	-
Security	-	-
Programmes	8,666	13,287
Transport	1,350	1,146
Staff Travel	-	-
Sundry	-	-
Administration Fees	-	766
Training	-	-
Advertising, Stationery, Telephone and R&D	70	226
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	24,686	29,450
Surplus/Deficit	54	38
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	59,891	18,795
2023 Allocation	81,500	65,542
Other Grants - CSEF (Note 1)	-	60,000
Other Income	109	-
Total Income	141,500	144,337
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	61,963	60,213
Rent	-	4,700
Light and Heat	-	-
Insurance	3,152	1,652
Repairs Maintenance and Equipment	67	75
Counselling Support (provided by external counsellors) (Note 1)	13,370	7,200
Programmes	-	-
Sundry	55	285
Administration Fees	12,554	8,434
Training	210	779
Advertising, Stationery, Telephone and R&D	349	413
Health and Safety	268	268
Audit	938	428
Bank Charges	-	-
Total Expenditure	92,926	84,447
Surplus/Deficit	48,574	59,891
(Surplus deferred to 2024)		

Note 1 :

These amounts relate to funds secured in order to provide additional counselling services to young people.

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

	2023	2022
<u>INCOME</u>	€	€
Grant		
B/Fwd from 2022	3,238	24,016
2023 Allocation	127,410	123,810
Other Income - NCSP	-	4,363
Total Income	130,648	152,189
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	88,874	103,539
Rent	-	3,000
Light and Heat	-	-
Insurance	3,680	3,818
Repairs Maintenance and Equipment	299	299
Counselling Support (provided by external counsellors)	-	10,200
Programmes	2,634	6,655
Transport	169	598
Staff Travel	-	388
Sundry (Subscriptions)	1,385	926
Sundry (Recruitment)	-	-
Administration Fees	12,201	12,741
Training	2,586	3,717
Advertising, Stationery, Telephone and R&D	836	1,135
Health and Safety	650	650
Audit	984	1,284
Bank Charges	-	-
Total Expenditure	114,296	148,951
Surplus/Deficit	16,352	3,238
(Surplus deferred to 2024)		

Limerick Youth Service

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	(14,697)	(16,561)
2023 Allocation - CSP	168,600	139,299
2023 Allocation - LCCC	126,135	118,219
Other Income	-	31,640
Total Income	280,037	272,597
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension - CSP Funded	171,798	136,722
Gross Salary, Employer's PRSI and Pension - LCCC Funded	44,750	53,740
Light and Heat	25,751	37,637
Insurance	7,500	7,500
Repairs Maintenance and Equipment	3,681	21,228
Security	5,916	4,591
Programmes	5,083	4,247
Transport	-	-
Staff Travel	-	-
Sundry	-	180
Administration Fees	15,000	13,800
Training	200	182
Advertising, Stationery, Telephone and R&D	2,379	2,844
Health and Safety	2,000	2,000
Audit	2,600	2,600
Bank Charges	-	25
Total Expenditure	286,659	287,294
Surplus/(Deficit)	(6,621)	(14,697)
Analysed as follows:		
Surplus/Deficit - CSP Funded	18,241	21,439
(Surplus deferred to 2024)		
Surplus/(Deficit) - Other Funds LCC receivable	(24,862)	(36,136)
	(6,621)	(14,697)

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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.

	2023	2022
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2022	(7,251)	1,947
2023 Allocation	19,251	12,000
Other Grants		
DCYA Capital Funding Scheme		
Allocation Returned to LCCC	0	(1,947)
Other Income		
Total Income	12,000	12,000
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	10,933	8,551
Rent	-	-
Light and Heat	1,403	1,496
Insurance	1,333	-
Repairs Maintenance and Equipment	500	500
Security	-	740
Programmes	4,815	5,479
Administration Fees	-	2,000
Training	-	-
Advertising, Stationery, Telephone and R&D	408	485
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	19,393	19,251
Surplus/Deficit - Overall	(7,394)	(7,251)

The deficit shown relates to 2023 funds due at year end received in 2024

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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.

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	(17,366)	76,140
2023 Allocation	152,545	59,955
Other Income	-	-
Total Income	135,179	136,095
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	121,964	122,012
Rent	-	5,273
Light and Heat	-	-
Insurance	-	6,720
Repairs Maintenance and Equipment	2,299	939
Security	-	-
Programmes	10,643	13,669
Transport	28	20
Staff Travel	-	-
Sundry (Subscriptions + Recruitment)	-	215
Administration Fees	11,642	318
Training	1,014	180
Advertising, Stationery, Telephone and R&D	1,077	1,850
Health and Safety	-	247
Audit	-	2,017
Bank Charges	-	-
Total Expenditure	148,666	153,461
Surplus/Deficit - Overall	(13,487)	(17,366)

The deficit shown relates to 2023 funds due at year end received in 2024

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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

<u>INCOME</u>	2023	2022
	€	€
Grant		
B/Fwd from 2022	4,299	716
2023 Allocation	230,303	213,849
Other Grant - Transport 2024	2,961	3,750
Other Income		
Total Income	237,563	218,315
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	155,923	148,195
Rent	5,400	5,400
Light and Heat	15,608	9,505
Insurance	5,500	4,215
Repairs Maintenance and Equipment	2,694	5,557
Security	-	1,103
Programmes	10,978	8,866
Transport	11,733	1,744
Staff Travel	-	2,675
Sundry	30	35
Administration Fees	23,995	21,385
Training	128	110
Advertising, Stationery, Telephone and R&D	4,109	3,206
Health and Safety	778	778
Audit	1,500	1,242
Bank Charges	-	-
Total Expenditure	238,376	214,016
Surplus/Deficit	(814)	4,299
(Deficit absorbed by Limerick Youth Service)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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

	2023 €	2022 €
<u>INCOME</u>		
Grant		
B/Fwd from 2022	1,859	1,149
2023 Allocation	191,613	191,935
Other Grant	-	-
Other Income	-	-
Total Income	193,472	193,084
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	139,554	146,513
Rent	6,000	4,080
Light and Heat	-	-
Insurance	4,506	4,506
Repairs Maintenance and Equipment	3,756	210
Security	673	-
Programmes	11,461	8,087
Transport	1,280	1,558
Staff Travel	380	1,652
Sundry	555	35
Administration Fees	20,636	21,150
Training	83	-
Advertising, Stationery, Telephone and R&D	1,423	1,274
Health and Safety	832	832
Audit	1,328	1,328
Bank Charges	-	-
Total Expenditure	192,467	191,225
Surplus/Deficit	1,006	1,859
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

THE COMMUNITY FOUNDATION FOR IRELAND

LATE LATE SHOW APPEAL/ BEWELL 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

	2023	2022
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2022		
2023 Allocation	74,718	71,736
	50,000	65,000
Other Income	-	-
Total Income	124,718	136,736
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	33,001	38,257
Rent	-	-
Light and Heat	-	-
Insurance	1,453	750
Repairs Maintenance and Equipment	-	1,243
Security	-	-
Programmes	5,485	6,282
Transport	1,800	4,322
Staff Travel	864	1,414
Sundry	180	34
Administration Fees	8,000	8,250
Training	288	-
Advertising, Stationery, Telephone and R&D	5,601	1,038
Health and Safety	-	-
Audit	458	428
Bank Charges	-	-
Total Expenditure	57,130	62,018
Surplus/Deficit	67,588	74,718
(Surplus deferred to 2023)		

Limerick Youth Service

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

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

SOCIAL INTERVENTION FUND – EMPLOYABILITY INITIATIVE

PURPOSE OF GRANT: To enhance the employability of young people aged 16-21 years, primarily 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

	2023 €	2022 €
<u>INCOME</u>		
Grant	789	10,379
B/Fwd from 2022	16,611	17,400
2023 Allocation		
Other Income	-	-
Total Income	17,400	27,779
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	28,912	26,990
Rent	-	-
Light and Heat	-	-
Insurance	-	-
Repairs Maintenance and Equipment	-	-
Total Expenditure	28,912	26,990
Surplus/Deficit	(11,512)	789

The deficit shown relates to 2023 funds due at year end received in 2024

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

**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

	2023	2022
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2022		
2023 Allocation	158	258
	145,555	136,957
Other Grant	-	-
Other Income	-	-
Total Income	145,713	137,215
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	86,212	87,576
Rent	8,250	6,275
Light and Heat	2,375	2,528
Insurance	3,500	3,198
Repairs Maintenance and Equipment	1,469	3,985
Security	102	-
Programmes	20,907	15,014
Transport	1,948	2,388
Staff Travel	-	-
Sundry	227	-
Administration Fees	15,603	13,696
Training	-	-
Advertising, Stationery, Telephone and R&D	2,402	865
Health and Safety	591	590
Audit	1,000	942
Bank Charges	-	-
Total Expenditure	144,585	137,057
Surplus/Deficit	1,128	158
(Surplus deferred to 2024)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

DEPARTMENT OF JUSTICE

YOUTH DIVERSION PROJECT

PURPOSE OF GRANT: The YDP project is a community based, multi agency crime prevention initiative which seeks to divert young people who have become involved in crime/anti social behaviour, and to support wider preventative work within the community and with families at risk.

	2023	2022
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2022	101,933	36,352
2023 Allocation	514,514	553,649
Other Grant	-	-
Other Income	-	-
Total Income	616,448	590,001
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	395,625	339,265
Rent	21,500	10,490
Light and Heat	7,247	1,796
Insurance	16,520	12,209
Repairs Maintenance and Equipment	8,710	6,491
Security	271	490
Programmes	45,430	36,749
Transport	9,719	6,929
Staff Travel	2,249	1,066
Sundry	1,110	1,210
Administration Fees	62,000	56,000
Training	8,014	2,064
Advertising, Stationery, Telephone and R&D	8,393	8,557
Health and Safety	1,240	2,251
Audit	3,893	2,500
Bank Charges	25	-
Total Expenditure	591,945	488,067
Surplus/Deficit	24,502	101,933
(Surplus deferred to 2024)		