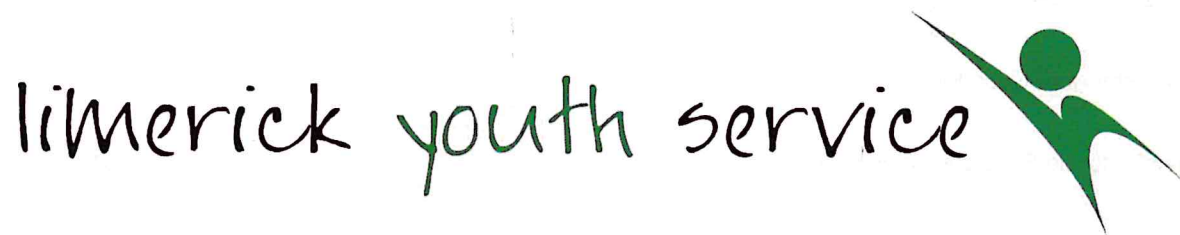


Limerick Youth Service
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024



Limerick Youth Service

CONTENTS

	Page
Reference and Administrative Information	3
Board Members' Report	4 - 20
Board Members' Responsibilities Statement	21
Independent Auditor's Report	22 - 24
Statement of Financial Activities	25
Balance Sheet	26
Statement of Cash Flows	27
Notes to the Financial Statements	28 - 55
Supplementary Information relating to the Financial Statements	57 - 75

Limerick Youth Service

REFERENCE AND ADMINISTRATIVE INFORMATION

Board Members

Sandra Heelan
Karen Long Eacrett (Resigned 15 February 2024)
Joe O' Meara
Laura Scanlon (Resigned 15 February 2024)
Aoife Walsh (Resigned 27 June 2024)
Mairead Holland
Eileen Hoffer (Resigned 24 October 2024)
Father Tim Wrenn
Yvonne Delaney
Eoin Coughlan
Brian Ryan
Justin O'Connor (Appointed 9 May 2024)
Alan Holmes (Appointed 5 December 2024)
Imelda Butler (Appointed 27 June 2024)
Sean O'Gorman (Appointed 27 June 2024)

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 2024

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 2024. 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 the past year, we have continued on our journey of connecting with young people and supporting them to reach their full potential, and I am proud to say that, together, we have made significant strides in achieving our mission. Some of the highlights of the year include expanding opportunities for youth engagement through programmes such as Workability, International Youthwork activities, Community based youthwork and the Community Training Centre where we have provided young people with more opportunities than ever before to develop their skills, explore their potential, and become active members of their communities.

We have strengthened our partnerships through our collaborations with businesses, local organisations, and other stakeholders such as schools which has allowed us to deepen our impact and reach more young people in need.

Our commitment to youth voice remains at the core of what we do. This year, we saw an enhancement of youth participation and voice through our own Board Membership, youth committees and advisory groups, participation in the YWI political briefing and pre-election breakfast briefing, and in a range of other local and national structures and forums.

Of course, the year was not without its challenges, the war in Ukraine and the increase in International Protection applicants as well as the significant needs emerging among neurodiverse young people has placed additional pressure on resources. Housing insecurity and homelessness, cost of living increases and increasing levels of school avoidance is having a significant impact on the lives of young people.

Despite these barriers and obstacles, I am proud of how the LYS community has come together showing resilience, adaptability, and teamwork to overcome these hurdles and ensure that no young person was left behind. We have managed our resources responsibly, allowing us to deliver high-quality services while planning for future growth.

In the area of Governance, we continue to meet our obligations as a Charity through compliance with the Charity Governance Code. Our commitment to quality is visible through our successful achievement of the ERYICA quality youth information label and NYCI Health Quality Mark.

Looking ahead, our focus for the coming year includes an emphasis on ensuring that young people are accessing safe, accessible, youth friendly spaces and facilities. We aim to ensure that both our volunteer and staff led programmes and activities reach even more young people across Limerick, especially those in underserved communities. We are committed to exploring new and creative ways to engage with young people, leveraging technology in areas such as the virtual youth space and enhancing our mental health and wellbeing supports. We will strengthen our commitment to involving young people in decision-making and leadership roles within the organisation and building on youth leadership initiatives already in place.

SECTION 2	LIMERICK YOUTH SERVICE OBJECTIVES AND ACTIVITIES
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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.

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

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'.

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). In addition, we support young people with a disability to access further education and employment opportunities through the Workability Programmes which provides mentoring, coaching, work skills programmes and advocacy. In 2024 we also ran a targeted Youth Employability Initiative in the Kings Island area of Limerick City.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

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

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

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 2024.

Youth Diversion Projects (YDP)	The Garda Youth Diversion Programme (YDP) is a community-based, multi-agency initiative that aims to divert young people (aged 12-17) at risk of or involved in anti-social or criminal behaviour from the criminal justice system, offering alternative supports and activities to promote positive development. In 2024, LYS YDP worked with 77 young people aged 12 – 17, 3 young people over 18 and implemented early interventions with 5, young people aged 10 to 12. 23 families across the service area were provided with a Family Support Service. The YDP uses case management software to identify and understand areas of risk/need for young people. In 2024, strong risk/need areas for young people were in relation to anti-social peer groups, followed by leisure/spare time issues and behaviour problems. The types of interventions delivered throughout 2024 included: Positive Pathways Programme for six weeks developing CVs, cover letters, career goals, and employability skills; traveller youth completed a six-week Sexual Health Programme, breaking down the barriers they face in accessing health information; Sports, Health and fitness through for example nutrition, boxercise, and pool competitions; creative arts activities such as music, arts, film projects, and photography; educational retention supports such as advocacy and homework clubs. Early intervention supports adopted the Outcome Star tool 'My Star' as a means of supporting and measuring change and included a Dads and Lads programme, managing anger workshops and a focus on building confidence and self -esteem. Family supports are informed by the Family Star tool, which prioritises areas including health and relationships. Interventions throughout 2024 focused on healthy lifestyles, managing emotions, self-care and building positive and supportive relationships.
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Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

Youth and Family Support (YFS)	In 2024, the YFS project supported 72 young people aged 12 -16 years. The average threshold of need was high with key areas of need being; parental support, mental health, school refusal/educational supports, the need to develop and a need for young people to have a pro social, safe space to develop healthy peer relationships. YFS operates from the Factory Southside Youth Space, Northside Youth Space and Glentworth Street, City Centre. YFS facilitate group interventions for example healthy relationship workshops; one to one mentoring around employability; education and training; parental and family support addressing for example addiction issues; crises support. Mid-term and Summer holiday provision is aimed at; fostering positive peer engagement in safe social spaces, creating positive memories, exposure to alternative hobbies and interests and of course, having fun.
Youth Mental Health/Signposting for Youth	In 2024, 106 young people were referred to the Be Well Youth Mental Health Counselling Service. 30% of referrals were from Parent/Guardian, 25% internally, from across LYS projects, 10% self-referrals, 10% from CAMHS, 10% from TUSLA and 15% Other. The majority, at 75% were Under 18. Top presenting issues were as follows: • Anxiety • Low mood • Family/relationships • Trauma/abuse • Behavioural issues/school • Neurodiverse related issues Key patterns in 2024 show that 25 % of new referrals have an ASD diagnosis; an increase in male attendance; lack of coping skills continues to be an area of concern amongst young people and the accommodation crisis and its impact on young people. In addition to the Counselling Service the Youth Mental Health Workers delivered: -Be Well Anxiety Awareness workshops to 440 young people aged 13-16 across rural post primary schools. -Decider Skills Courses delivered to 274 young people aged across rural post primary schools and LYS youth groups. -Youth mental health workshop to 96 transition year students regarding the importance of reaching out for supports, availability of supports in their locality and the importance of looking after their mental health including tips on managing anxiety. -Emotion Regulation Skills workshop to 20 young people. -Decider Skills delivered to 22 Irish and Hungarian young people as part of an Erasmus+ Youth Exchange. -6 young people supported using 'My Mind Outcome Star', a tool to support and guide one to one youth mental health mentoring, and capture change. -Supporting existing Youth Advisory Panels (YAP) and establishing a rural YAP based in Rathkeale Youth Space, engaging 11 young people in activities throughout the year such as youth mental health podcasts, joint activities with the city-based YAP, social activities and the planning stages of a Youth Mental Health Conference to be held in 2025. -Be Well Training workshop to 12 LYS youth workers. -Parents Training Workshop in Decider Skills to parents to increase their capacity to help their young person with emotion regulation skills
UBU Your Place Your Space Scheme	LYS delivered six projects under the 'UBU – Your Place Your Space' scheme funded by the Department of Children, Equality, Integration, Disability and Youth (DCEIDY); working with 731 young people aged 10-25 years, in their local communities, to enable them to overcome adverse circumstances.
East Limerick UBU	East Limerick supported 120 young people aged 10-25 years in 2024. The majority were aged 10-14 and 20% were of Other Nationality, primarily Ukrainian with an

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

	increasing engagement from Traveller youth. East Limerick provision included the delivery of youth social spaces in Castleconnell engaging Ukrainian young people based in local IPAS accommodation, advocacy and support visits with Ukrainian families, music generation programme and swimming lessons. Provision in Cappamore & Caherconlish included horticultural programmes, strengthening families workshops, biodiversity, fishing, nature walks, cooking and healthy eating. Young people from across East Limerick accessed Summer provision and one to one social supports.
Rathkeale Askeaton UBU	Rathkeale-Askeaton UBU worked with 117 young people in 2024, with 40% aged 15-18 years, 55% aged 10-14 and 5% aged over 18 years. Almost 30% of young people are from the traveller community in Rathkeale & Askeaton. Provision includes weekly informal group activities such as baking, sport, art & crafts, music and a youth cafe. Regular group work also focuses on building relationships between settled and traveller youth. In addition, an environmental project was developed in collaboration with ECO UNESCO and a key activity for 2024 was participation in a youth exchange with Romania.
City Suburbs UBU	151 young people registered with the City Suburbs youth project in 2024, the majority of whom are 10-14 years old. 3% of young people were from the Traveller community and 21% are of other Nationality for e.g. Congolese, Nigerian and Afghani. Areas of focus includes emotional regulation, anger management and positive behaviour with young boys. Regular youth cafes in Northside Youth Space engage young girls aged 15-18 years in positive physical and mental health activities, education and employability opportunities and encourage civic engagement. A key activity in 2024 was the youth cafes participation in a youth exchange with partners in Finland. The project also supports young traveller and settled males in weekly youth work activities focused on physical and mental health and wellbeing.
Kings Island UBU	75 young people registered with Kings Island UBU in 2024 predominantly from the St. Mary's Park area, with 64% aged 10-14, 32% aged 15-18 and 4% over 18 years old. Throughout 2024, Kings Island UBU has delivered small and large group work supports including the Active Life Outdoor Group, Boxercise Boys and Girls Groups, a Gaming Group, a Young Mother's Group, Young Girls, A Creative Arts Group, and Friday and Saturday Hang Out groups. These groups meet regularly, generally once or twice weekly for 2 to 3 hours in Kings Island youth space. Young people have participated in a photography project, a mindfulness and wellbeing programme, a young residents programme, a film project, health and beauty programme, drama workshops, a collaborative allotments programme with Paul Partnership and in a Junior Leader Training residential programme in the Burren. Regular activities also include handball in the local handball court and detached youth work, whereby youth workers deliver services and supports where young people 'are at' geographically, i.e. outdoors in the local community. Regular social and learning activities within the space include the use of the gym, homework supports, healthy cooking, baking, board games, pool, art, drawing and listening to music with peers and youth workers.
Lava Javas UBU	187 young people engaged with Lava Javas UBU in 2024. The majority, at 65% are aged 15-18 with 9% over 18. 42% are of a Nationality other than Irish including Ukrainian, Sudanese, Pakistani, Polish, Latvian and Afghani. Lava Javas UBU works with young people living in Direct Provision (DP) and International Protection Accommodation Services (IPAS). Traveller youth, at 4%, also access this service for e.g. boxing, health and fitness sessions. Youth work with migrant youth included regular weekly group sessions in our city centre youth space facilitating a dance programme, preparations for and participation in the St. Patrick's Day parade, a beauty therapy programme, outreach to and support for families in DP and IPAS, one to one social and emotional, educational and employability supports, and participation in fun days out and residential; a break from the small spaces of hotel rooms. Lava Javas works with LGBTQ youth and in 2024, supported participation in Pride events, collaboration with the Ombudsman for Children's Rights. Lava Javas youth cafes are safe, social, alcohol and drug free spaces held Thursday, Friday and Saturday evenings and in addition to hanging out, playing board games, movie nights and listening to music, young people participated in youth music award activities, creative youth partnership and film making workshops.
Garryowen UBU	In 2024, 81 young people were part of Garryowen UBU with 52% aged 10-14 years and 42% aged 15-18 years. 14 out of 19 Small Areas in Garryowen are categorised as Disadvantaged by HP Pobal Index. A key initiative in 2024 was the Erasmus+

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

	youth exchange with Greek partners, which was life changing for all the young people who participated. In 2024, young people took part in regular group activities such as dance workshops for girls, podcasting discussing issues relating to religion, LGBTQI+ with a focus on tolerance and transforming hate, gaming groups, boxercise, gym sessions and health and fitness.
Youth Work Programmes	The primary to secondary transition programme 'Moving on Up' was delivered in 3 rural secondary schools to 327 young people, and in 14 primary schools to 221 young people. 258 young people completed an evaluation, which showed that young people learned primarily about bullying/peer pressure in terms of what it means, what to do and what not to do, followed by school procedures, subjects, schedules and making friends. 2 Junior Leadership residential programmes were delivered to 17 young people during the year A youth mental health and wellbeing programme was delivered to 14 young people in a rural post-primary school.
Youth Participation	At Limerick Youth Service, we believe that young people are the driving force for positive change in our communities. We have worked to engage young people in decision-making processes through mediums such as Comhairle na nOg and Youth Advisory Panels/Committees which offer a platform for young people to voice their concerns and ideas. Young people have participated in events as the NYCI policy event, LYS pre-election breakfast briefing and the political briefing held in Dublin earlier in the year.
Comhairle Na nOg	Limerick Comhairle na nOg is a child and youth council which enables young people aged 12-17 to exercise their rights in influencing decision-makers on the topics most important to them. Limerick Comhairle na nOg is managed under Limerick Youth Service youthwork programmes 97 young people attended the Annual Comhairle Conference which took place in November 2024. There were 20 secondary schools in attendance at the event in addition to young people from LYS Community Training Centre. There were 11 meetings during the year excluding the AGM. Comhairle reps participated in 5 Regional and National Events throughout the year. Transport and access to transport was voted as theme for the 2024/2025 year
Volunteer Awards	
Youth Spaces Buildings & Facilities	
The Factory SYS	In 2024, 36,737 people utilised the Youth Space, averaging a footfall of just over 3,000 per month. 53 unique community, youth groups and organisations were supported in their usage of the Youth Space. The SYS acts as a key resource and facilitates members individuals, community and sporting groups to utilise the facilities on a regular basis. The Factory SYS is supported by POBAL Community Service Programme under which 5 staff and 1 manager are employed. Some of the groups using the facility in 2024 • Local Dance group, engages 35 young people weekly. • Local community fitness training for young mothers and teenagers daily • Limerick Cricket Club; caters for 35 Young people from Limerick schools and migrant communities • Limerick City Community Games attracted, 950 young people from Limerick City & County over 5 weekends during the year • Limerick Sports Partnership and the FAI development officers deliver many of their social inclusion programmes to the Southside community.

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

	Local sporting groups and National schools utilising the space as indoors training during winter months 2 local 2nd level students and 3 young people on training schemes or 3rd level placements were also supported with work placements within the facility with the aim of increasing their skills and future employability.
Northside Youthspace	Northside Youthspace 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. In 2024, 35 individual groups utilised the space with an annual Footfall of 15,266. The Northside YS is utilised by a variety of groups and organisations providing support and activities for young people and is home to a Youth Mental Health project, Youth Diversion Programme and UBU Your Place, Your Space youth project.
Volunteer led Youthwork	In 2024, LYS supported 17 Volunteer led clubs and 111 volunteers. Support was offered in relation to Governance; Finance; Grant Applications; Fundraising; NQSF Compliance; Reporting; and Administration. The following Training & Capacity building measures were delivered; 12 X Child Safeguarding Training delivered to 37 volunteers, 50 Staff and 24 students 1 X Hub na Nog Youth Participation Training delivered to 3 staff & 24 students 6 X Induction Training delivered to 31 volunteers and 1 staff 1 X Junior Leader Training delivered to 3 staff
Youth Cafes	The main objective of Youth Cafes is to provide safe, supported, and open access Youth Spaces for young people aged 14-19 yrs. In 2024, 90 young people accessed the Northside Youth space, Ballynanty, and Lava Javas Youth Café on a weekly basis. Additional numbers engaged throughout the year in a variety of projects offering outlets for creativity and engagement in non-formal education programmes for Young People. There are 6 regular Youth Café sessions weekly which operate during youth friendly hours / out of school hours. They support a diverse group of Young People from across the City steered by active Youth Committees. 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. The Cafes also provided a wide range of cultural, social, and informal educational events throughout 2024 including Pride events, Pride breakfast and March, Musical Programmes, Creative programmes for film, St Patricks day events, Culture Night, Young Artist in Residence Programme in collaboration Hunt Museum, Social Boardgame group, Halloween Event Christmas Celebrations and Summer Activities.
Youth Information and Communications	In 2024, LYS' Youth Information Service was awarded the European Youth Information Quality label, certifying that information provided is verified and reliable. Youth information is primarily provided to young people, but is also available to external institutions such as Higher Education providers, community and statutory bodies concerning opportunities and challenges relating to young people, and to parents/guardians. Information is mainly provided face to face at 40%, via email/website/chat service at 25% and 16% over the telephone. The top 3 areas of information provision are Education & Training at 23%; Social & Cultural Opportunities including volunteering 19%, employment and career 13% and physical and mental health and wellbeing 10%. LYS Youth Information Service also facilitates information provision via Large Scale Events, which in 2024 included a Community Expo; Limerick Lifelong Learning Festival; Community Mornings; Career & Volunteer Fair, a Political Breakfast Briefing highlighting key issues for young people in advance of local elections and wellbeing fairs.
International Youth Work	International Youthwork expanded significantly in 2024 with 3 exchanges taking part during the year. In March 2024, LYS facilitated the return leg of the VACAY Youth Exchange - engaged 12 young people accessing the Garryowen UBU programme and 15 young people from Florina, Greece through partner youth organisation 'Active

Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

	Youths of Florina'. 'Connecting Abilities' youth exchange engaged 13 Hungarian young people and 12 young people accessing the Ability programme and the CTC. Failte Ulkona youth exchange engaged 13 Finnish young people and 13 Irish young people accessing the City Suburbs and YDP programmes. In 2024, LYS was successful in its application for small scale partnership funding and is currently partnering with a Hungarian organisation in the area of virtual youth work. LYS also applied for and received funding to develop a Youth Participation project in the area of youth mental health.
Integration Work	In 2024, LYS supported migrant young people across Limerick City & County including Ukrainian Beneficiaries of Temporary Protection and those living in the direct provision system under the International Protection Accommodation Service (IPAS). This support was delivered through existing and new LYS programmes, and in collaboration with organisations including Paul Partnership & Barnardos. LYS UBU projects supported up to 24 young people aged 10-16 years in IPAS accommodation in Mungret Gate. Activities included sport, arts and crafts, baking, a bullying workshop delivered in collaboration with Barnardos, preparing for and marching in the St. Patrick's Day Parade, Summer provision at Castleconnell Scout Centre and additional one to one support and mentoring when needed. 8 Ukrainian young people based in the Riverbrook Hub, Castleconnell participated in a youth group with local young people where they took part in activities such as swimming, fitness, fun and social activities in a youth friendly space where they could meet and make friends with Irish young people. Summer provision included water activities on the lake, BBQs, day trips and youth workers also engaged with Ukrainian families in supporting young people. A Saturday club in the Factory SYS engaged 10 young people aged 10-16 who were based in the Maldron Hotel. This group also joined in with all other LYS youth groups in accessing Summer provision where they got the chance to experience the outdoors. LYS supported 41 Ukrainian young people based in rural facilities in Clarina and Bruff through weekly youth groups and their participation in Summer provision, as well as preparation for and participation in LYS' Halloween Fest! In 2024, LYS worked with up to 55 young people in the city centre aged 10-16 from across migrant communities including those in IPAS, Ukrainian young people and those living in high density population areas such as the Dock Road. Ukrainian youth workers delivered English classes, all young people took part in Summer provision and days trips including a residential in Killary, Co. Mayo. Preparations for and participation in St. Patrick's Day parade was a very impactful event. Other activities included a beauty programme, a cookery programme in collaboration with Paul Partnership, drama and dance. In 2024, LYS Youth & Family Support Project employed a migrant family support worker, who has supported the delivery of the above provision, in addition to the delivery of regular youth groups supporting 11 Ukrainian young people based in the Pery Hotel, focused one to one supports for both young people and family members, advocacy supports relating to immigration status and facilitating events such as parent coffee mornings.

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	In 2024, 97 young people were registered with the CTC with 5 young people on a waiting list. Over 70% are aged between 15 and 17 years. 56% registered with a Junior Certificate Qualification, and 35% registered with No Qualification. In 2024, 3 young people attained QQI Level 4 Major Awards; 104 attained QQI Level 3 Minor Awards; 72 attained Level 3 Minor Awards; 6 attained their Leaving Certificate Applied (LCA), and other awards included Barista, Food Safety and Safe Pass. 12 young people also completed evening courses with Limerick Clare Education & Training Board (LCETB). In
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Limerick Youth Service
BOARD MEMBERS' REPORT
for the financial year ended 31 December 2024

	2024, 66% of young people progressed to employment or Further Education & Training (FET); 39% progressed to FET at the same or higher level and 27% progressed to employment. Positives for 2024 included high attendance rates at 81% and strong retention, challenges include meeting the complex needs of increasing numbers of young people aged 15-17 years old.
WorkAbility	In 2024, the WorkAbility programme worked with 34 young people, with disabilities, aged 17 – 27 years; supporting them in accessing education, training and employability opportunities. This programme was re-established with Pobal funding early in 2024, with referrals coming from Employability Limerick, Paul Partnership, LCETB, TUSLA, CAMHS, AMHS, Limerick Homeless Action Team, NOVAS, DEASP, TUSLA Aftercare, Jigsaw, Education Welfare Officers. The types of interventions delivered within this programme include one to one progression planning, interview skills group workshops, information supports provided to 14 employers and advocacy and collaborative research relating to social anxiety & young people. Out of 32 young people surveyed, 75% agree that 'I have more confidence to attend job interviews'
Youth Employability – Kings Island	The Youth Employability Initiative (YEI) 2024 was delivered by Limerick Youth Service through Social Intervention Funding (SIF) from Limerick City and County Council in the St Marys Park Community. The overall aim of the YEI was to support young people between 16 and 24 years of age, who are not currently in employment, education, or training (NEETs), in developing their personal and social competencies and ultimately preparing them for onward progression in their employment lives. Limerick Youth Service (LYS) facilitated this programme over a period of 4 months between September 2024 and December 2024 and engaged 8 young people aged 16 & 17 from the St. Mary's Park area. The aim of the programme was to develop the knowledge and skills of participants with respect to career development and employability in areas that included job skills and experience, aspiration and motivation, job search skills, workplace and social skills, health, and well-being. The programme Objectives were realised through the delivery of the following: • Delivery of the evidence-based programme Work to Learn, using youth work methods • Weekly one to one and small group sessions, CV building and Advocacy • 8 week work experience for a period for 8 young people • Outreach Visits to SOLAS and Limerick Youth Service and other sites was a new aspect of the programme. Visiting workplaces such as the Opera Centre on Patrick St, Limerick were eye-openers for the young people.
Work Experience/Student Placements	Limerick Youth Service through the Student placement committee supported 13 3rd Level students on placement in 2024. The majority of students, 7, were from TUS Social Care degree course, with others coming from ATU Social Care, TUS Community addiction, TUS Business & Sports, Mary Immaculate BA degree. Two international students from Karl de Groot University, Belgium, Social Work degree, and IES Rabalta, Valencia, Spain, Social Care also came on Erasmus sponsored placements. All Students were interviewed and placed and supported in our youth work programmes in the city and county giving them valuable workplace experience as well as helping LYS to provide much needed services in the community.

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

TECHNICAL SUPPORT

Support Staff	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. Across our youth spaces and training centre, an average of 107 staff are employed as youth workers, instructors, teachers, maintenance staff and counsellors and in finance and administration. 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, Supporting Neurodiverse Young people, Risk assessment, First Aid, Manual Handling etc.
Employment Programmes	Limerick Youth Service is also an active supporter of the Community Employment (CE) Scheme and Job Initiative (JI) Scheme with participants playing a crucial role in the delivery of our activities and services. Staff on these programmes provide support across all functions of Limerick Youth Service in the areas of administration, housekeeping, maintenance, caretaking and youth work. The total number of people on CE in 2024 was 25 with an average of 20 at any one time. 1 person participated in the Community Services Programme. Staff undertook training on Inclusive Education & Practice, Menu Planning & Nutrition, Youth & Community work, Retail Sales, Community Development Practice, Food Safety. Child Safe Guarding, Community Arts and Manual Handling
Community Services Programme	An average of 7 staff were employed under the Community Services Programme (CSP) to support to delivery of a range of Community services in the Factory SYS and the Northside Youthspace. The CSP supports community-based organisations to provide local social, economic and environmental services through a social enterprise model.

Section 4 Financial Review

Before depreciation, Limerick Youth Service recorded a surplus of €83,707 in the year ended 31st December 2024. Limerick Youth Service recorded a deficit of €90,830 (2023:€90,227) after depreciation in the amount of €174,537(2023: €187,196) in the year ended 31st December 2024.

The most significant events having a material impact in the reporting period was the increasing costs of material inputs, rent, transport costs, repairs & maintenance costs as well as the impact of WRC agreements for Section 39, 56 and 10 funded staff on overall wage costs.

Revenue overall for 2024 was higher than 2023 mainly arising as a result of small increases in programme budgets, 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.

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 ongoing WRC rulings. While recruitment potential has improved, competition from the public sector has and will continue to be a challenge to our recruitment processes.

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. It has been agreed with Limerick City and County Council that the Factory Southside Youthspace will remain open until Summer 2026 with funding committed by Limerick City & County Council for that period.

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

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

- o Discussion with Limerick City and County Council in relation to the availability of alternative premise to the Factory SYS.
- o Ongoing review of Remuneration and Salary scales
- o Apportionment of costs across LYS on a full complete basis where possible.
- o Emphasis on income generation where possible.
- o Exploration of philanthropic sources of funding as part of our ongoing strategy.
- o Ongoing costs and input review.

There were no significant fundraising activities in 2024. All fundraising income generated in 2024 is included as income in the accounts.

At the end of 2024 reserves in the amount of €4,880,515 (2023 €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 €4,880,515, €1,941,958 (2023: €2,009,645) 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 €4,880,515 (2023: €4,971,345), €4,147,712 (2023: €4,278,870) 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)

Section 5 Structure, Governance & Risk Management

STRUCTURE

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

Recruitment and Appointment of Board Members

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

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

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 includes 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 2024 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 2024 was as follows:-

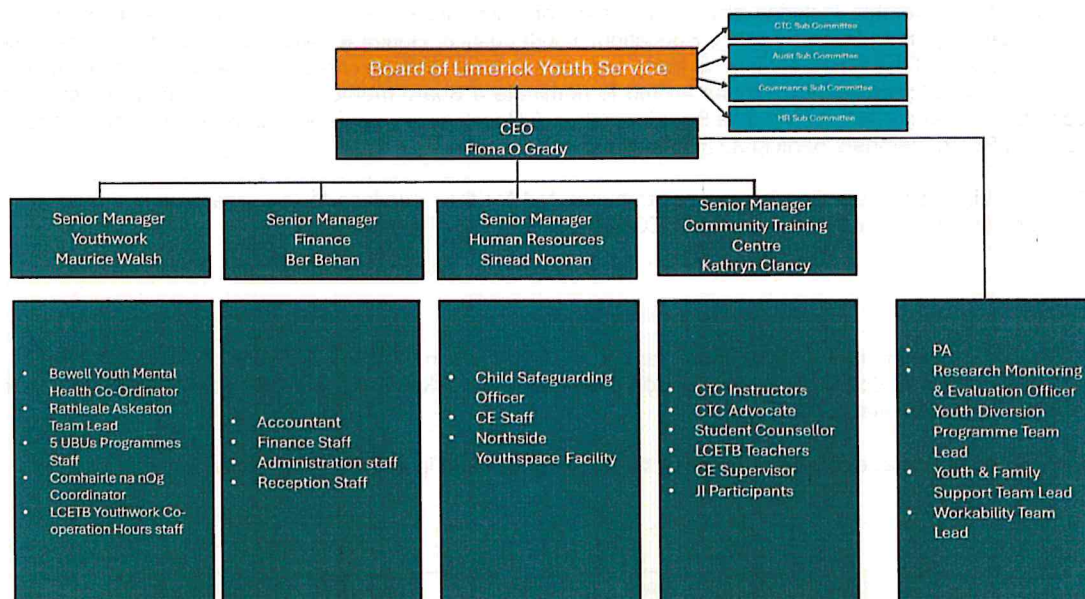
Name	February 15th	May 9th	June 27th	September 12th	October 24th	December 5th
Audrey Fehily	√	√	√	√	√	√
Mairead Holland	X	√	X	√	X	√
Yvonne Delaney	X	√	√	X	X	X
Fr Tim Wrenn	X	√	√	X	√	X
Eoin Coughlan	√	√	√	√	X	√
Brian Ryan	X	√	√	X	X	√
Inspector Sandra Heelan	√	X	X	X	√ (online)	√ (online)
Joe O'Meara	√	X	√	X	√	√
Justin O'Connor		X	√	√	√	√
Sean O'Gorman			√	√	√	√
Mel Butler			√	√	X	√
Alan Holmes						√
Eileen Hoffer	√	√	X	√		
Karen Long Eacrett	√					
Aoife Walsh	√	√	X			
Laura Scanlan	√					

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

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



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 and supporting good governance practice and policy.

In 2024 the Audit, Governance and Risk Sub Committee continued to work on a number of areas including reviewing the sub committee terms of reference and developing the reserves policy.

Membership & Attendance 2024

Name	May 1 st	September 4 th	October 22 nd
Fiona O'Grady	√	√	√
Paul Kelly	√	√	√
Bernadette Behan	√	Apologies	√
Yvonne Delaney	√	√	√
Brian Ryan			√
Justin O'Connor			√
Audrey Fehily	√		

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

Community Training Centre Sub Committee 2024

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 2024.

Name		April 18 th	June 12 th	September 19 th	December 12 th
Fiona O'Grady	CEO	√	√	X	√
Kathryn Clancy	CTC Manager	√	√	√	√
Maurice Walsh	Youthwork Manager	√	√	√	√
Zoe Gogarty	WorkAbility Co-ordinator	√	√	√	X
Tracy Lawlor	Education & Welfare Officer Tusla	√	√	√	√
Bernadette Daly	Retired Teacher	√	X	√	√
Caroline Curley	Probation Service	√	X	√	√
Aoife Bannon	An Garda Siochana				X
Eileen Hoffer	University of Limerick	X	X		

Human Resources Sub Committee

The Human Resources Sub Committee principal objective is to assist the Board and the CEO to fulfil their functions by providing timely advice and guidance on areas within its remit. There were six meetings of the HR subcommittee in 2024. Of consideration a number of HR issues were addressed and concluded successfully.

A key issue which emerged in 2024 was the implications of the HSE/Tusla funding to Section 39 organisations following the WRC Pay Agreement. This agreement had significant implications for all LYS Youthwork staff not just those funded through Section 69. As a result of this agreement, LYS conducted a review of Youthwork Salaries and benchmarked against equivalent salaries in the sector. This exercise was concluded in early 2025.

A comprehensive staff training and needs analysis was also completed in 2024 and in response to this work, a number of training initiatives were rolled out to staff in the areas of First Aid, Child Safeguarding, Working with Neurodiverse young People etc.

Membership & Attendance 2024

Name	February 7 th	April 16 th	May 18 th	Sept 3 rd	October 17 th	November 26 th
Aoife Walsh	√	√	√	√	√	X
Sean O'Gorman					√	X
Mairead Holland	√	√	√	√	√	√

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
CTC General Manager
Youth Work Manager
Finance and Administration Manager
Human Resources Manager

Fiona O Grady
Kathryn Clancy
Maurice Walsh
Bernadette Behan
Sinead Noonan

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

In 2024 Limerick Youth Service employed an average of 101 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. An average of 20 staff were employed under the Department of Social Protection labour activation programmes and 8 staff employed under the Community Services Programme.

GOVERNANCE

Accountability and transparency are essential to the work of Limerick Youth Service. Limerick Youth Service is registered with the Charities Regulatory Authority and completes all reporting as required and is compliant with the Charities Governance Code in Ireland. Limerick Youth Service is registered with the Lobbying register in Ireland and completes all returns as per requirements.

CRA Governance Code

This Charities Governance Code sets out the minimum standards a charity should meet to effectively manage and control their charity. 2021 was the first year that charities were expected to comply with the Code. In order to achieve this, we have systematically worked through the principles of the code recording the actions that we have taken to meet each standard of the Code; and referencing the evidence that backs this up. This is an ongoing continuous improvement process.

In 2024 Limerick Youth Service stated our compliance with the Code and undertook a range of specific actions in relation to governance including reviewing policies on policies on Induction, Volunteers, Travel & Subsistence, Time off in Lieu and Garda Vetting. New policies developed included a podcasting, remote working and flexible working arrangements.

FINANCIAL MANAGEMENT

Limerick Youth Service has the following structures and mechanisms in place to ensure financial accountability, transparency and accuracy;

- Finance Manager and Internal Accountant Position
- Audit Sub Committee
- External Auditor
- Financial Policy & Controls Procedures
- Fundraising & Sponsorship Policy
- Apportionment Policy
- SORP Auditing

Limerick Youth Service Financial Policy & Procedures Policy is reviewed and approved by the Board on a regular basis. The purpose of this manual is to document the financial policies and procedures within the Limerick Youth Service. It is designed:

- To provide information related to treatment of funding, purchasing, payroll, banking and accounting;
- To provide a system of internal financial control;
- To provide assistance to staff in handling daily financial transactions;
- To provide a system of good governance for all the organisation's stakeholders.

In addition, LYS has an apportionment policy and fundraising policy which sets out our approach to Management support costs and the apportionment of direct and indirect costs of the organisation as well as fundraising.

Full Accounts submitted to the Charity Regulatory Authority

Full Accounts produced in SORP format published on LYS Website

Annual Report published on LYS website

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 2024

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 organisations 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.

Elements of a Limerick Youth Service risk management framework include the following:

- Risk Register - Used to record details of each risk. It includes: the category of risk; a clear description of each risk; the likelihood of occurrence; the potential impact; mitigation measures; and the person(s) responsible for managing each risk. Risk is categorized under the following headings; Governance, Strategic, Compliance, Operational, Financial, Environmental/External and Reputation/Status.
- Risk Management Policy – A document setting out procedures for managing risk and risk reporting and is clear on control measures safety measures, and response plans to mitigate the likelihood or impact of risks. Supporting policy documents include Health & Safety, Child Safeguarding, Lone Working, code of Ethics & Behaviour etc.
- Risk Assessment Guidelines for Staff
- Risk Mitigation - decide how to manage risks: avoid, reduce, transfer or accept them. Insurance Cover to mitigate against risk or avoidance of certain high risk activities
- Continuous Improvement - Learning from risk events, incidents, and near-misses to improve the risk management process.
- Training and Awareness for staff and building a risk-aware culture by training employees on risk identification and response. Also providing training to staff on the following areas Health & Safety, First Aid, MAPA, Manual Handling, Dealing with Aggression & Violence etc.

In 2024, LYS reviewed and updated our Health & Safety Statement as well as carrying out essential upgrades to CCTV and fire safety alarms & equipment.

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 2024, the Child Protection team delivered 11 sessions of Child Safeguarding Training, 7 of these were delivered as in-person training and 4 were delivered online. In total 106 people participated in Child Safeguarding Training in 2024

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

Limerick Youth Service

BOARD MEMBERS' REPORT

for the financial year ended 31 December 2024

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

THE FUTURE

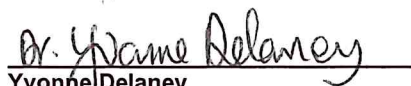
Limerick Youth Service plans to continue with our core activities of providing youth work supports, services and programmes, delivering education, training and employability initiatives and supporting Volunteers.

Particular focus of our work in 2025 will include;

- Ensuring a renewed focus on evening and weekend youthwork provision across the city & county.
- Enhancing existing and advocating for additional youth facilities in the city & county.
- Intensive development of the volunteer led youthwork strand of our work.
- Advocating for increased funding for the youthwork sector to pre-financial crash level in real terms.
- Erasmus + programme and embracing international youthwork as a means of achieving our objectives.
- Developing innovative and creative programmes in the area of digital inclusion and the arts.

Approved by the Board Members on 26th June 2025 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 2024

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.

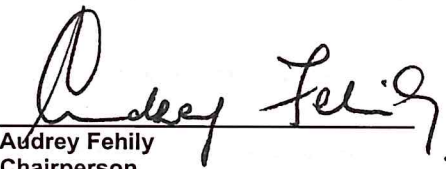
In preparing these financial statements, the Board Members are required to:

- 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 26th June 2025 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 2024 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 2024 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Limerick Youth Service

Opinions on other matters prescribed by the Charities Act, 2009

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Board Members' Report is consistent with the financial statements;
- 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.

In our opinion 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.

Respective responsibilities

Responsibilities of Board Members for the financial statements

As explained more fully in the Board Members' Responsibilities Statement set out on page 21, 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.

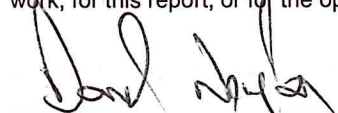
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

26th June 2025

Limerick Youth Service

STATEMENT OF FINANCIAL ACTIVITIES

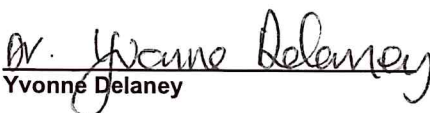
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Donations and legacies	4.1	9,383	500	9,883	11,764	-	11,764
Charitable activities							
- Grants from governments and other co-funders	4.2	5,521	5,129,700	5,135,221	12,125	5,021,508	5,033,633
Investments	4.3	1,025	-	1,025	178	-	178
Other income	4.4	437,287	23,725	461,012	404,203	47,012	451,215
Total income		453,216	5,153,925	5,607,141	428,270	5,068,520	5,496,790
Expenditure							
Charitable activities	6.1	476,359	5,221,612	5,697,971	482,761	5,104,256	5,587,017
Net income/(expenditure)		(23,143)	(67,687)	(90,830)	(54,491)	(35,736)	(90,227)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(23,143)	(67,687)	(90,830)	(54,491)	(35,736)	(90,227)
Reconciliation of funds:							
Total funds beginning of the year	20	2,961,700	2,009,645	4,971,345	3,016,191	2,045,381	5,061,572
Total funds at the end of the year		2,938,557	1,941,958	4,880,515	2,961,700	2,009,645	4,971,345

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 26th June 2025 and signed on its behalf by:


Audrey Fehily
Chairperson

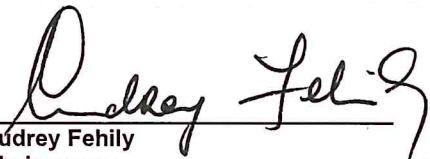

Yvonne Delaney

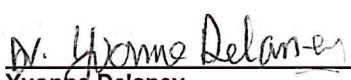
Limerick Youth Service
BALANCE SHEET
as at 31 December 2024

		2024	2023
	Notes	€	€
Fixed Assets			
Tangible assets	14	<u>4,147,712</u>	<u>4,278,870</u>
Current Assets			
Debtors	15	161,387	175,160
Investments	16	891,100	890,075
Cash at bank and in hand	17	<u>727,687</u>	<u>455,862</u>
		<u>1,780,174</u>	<u>1,521,097</u>
Creditors: Amounts falling due within one year	18	<u>(1,047,371)</u>	<u>(828,622)</u>
Net Current Assets		<u>732,803</u>	<u>692,475</u>
Total Assets less Current Liabilities		<u>4,880,515</u>	<u>4,971,345</u>
Funds			
Restricted trust funds		1,941,958	2,009,645
General fund (unrestricted)		<u>2,938,557</u>	<u>2,961,700</u>
Total funds	20	<u>4,880,515</u>	<u>4,971,345</u>

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 26th June 2025 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 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		(90,830)	(90,227)
Adjustments for:			
Depreciation		174,537	187,196
Interest receivable and similar income		(1,025)	(178)
		<u>82,682</u>	<u>96,791</u>
Movements in working capital:			
Movement in debtors		13,773	133,101
Movement in creditors		218,749	12,835
		<u>315,204</u>	<u>242,727</u>
Cash flows from investing activities			
Interest received		1,025	178
Payments to acquire tangible assets		(43,379)	(81,918)
		<u>(42,354)</u>	<u>(81,740)</u>
Net cash used in investment activities			
		<u>(42,354)</u>	<u>(81,740)</u>
Net increase in cash and cash equivalents		272,850	160,987
Cash and cash equivalents at the beginning of the year		1,345,937	1,184,950
Cash and cash equivalents at the end of the year	17	<u>1,618,787</u>	<u>1,345,937</u>

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

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 2024 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

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding 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.

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

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

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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.

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 €	2024 €	2023 €
Donations and legacies	9,383	500	9,883	11,764

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

4.2	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
	Grants from governments and other co-funders:				
	Youth Development	-	512,825	512,825	498,569
	Youth Support	-	2,592,550	2,592,550	2,497,043
	Training	-	1,508,582	1,508,582	1,467,591
	Technical Support	5,521	515,743	521,264	570,430
		<u>5,521</u>	<u>5,129,700</u>	<u>5,135,221</u>	<u>5,033,633</u>
4.3	INVESTMENTS	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
	Investments	<u>1,025</u>	<u>-</u>	<u>1,025</u>	<u>178</u>
4.4	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €
	Other income	300	-	300	15,452
	Club Insurance	325	1,225	1,550	4,500
	Rent	98,927	22,500	121,427	107,109
	Management fees	337,735	-	337,735	324,154
		<u>437,287</u>	<u>23,725</u>	<u>461,012</u>	<u>451,215</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

5. DEPR GRANT FUNDING NOTE

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Tusla	Department of Health	Child and Family Agency Section 56/59	Jan - Dec 2024	335,061	0	57,744	57,744	356,003	363,766	0	65,507
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale - Additional Funds	Jan - Dec 2024	7,000	0	349	349	6,992	7,000	0	357
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU East Limerick - Transport	Jan - Dec 2023	0	0	19	0	0	0	0	19
Erasmus + 2022/23	European Social Fund	Erasmus +	2022/2024	33,015	5,595	0	0	33,016	38,610	0	0
	Other income	East Limerick own Income	2024	0	0	21	0	0	0	0	21
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2024	1,800	0	0	0	1,800	1,800	0	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Garryowen - Additional Funds	Jan - Dec 2024	3,000	0	0	0	2,566	3,000	0	434

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Pobal/Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Services Grant	Jan - Dec 2024	148,120	0	331	331	148,204	148,120	0	247
-	Other Income	Outreach- Own Income	2023/24	0	0	2,287	23	23	0	0	2,264
	Other Income	Bruff Youth Café Outreach	2022/23	0	0	567	0	0	0	0	567
	Other Income	Tesco Backpacking re Our Lady QOP	2022	0	0	18	0	0	0	0	18
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Information Centre	Jan - Dec 2024	57,132	14,283	0	0	57,132	71,415	0	0
Irish Youth Justice Service	Department of Justice and Equality	Communities Integration Fund	2020-2024	0	0	1,140	1,030	1,030	0	0	110
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Covid Minor Funds - Clubs Reinvigoration	2022	0	0	4,097	75	75	0	0	4,022
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Work Ireland - Club Reinvigoration Grant	2022	0	0	0	0	0	0	0	0
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Volunteer Led Youthwork	2022	0	0	5,000	0	0	0	0	5,000

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Erasmus	European Social Fund	Erasmus Cinema Project	2022/24	1,852	0	275	275	2,128	0	1,852	0
Leargas	Leargas	Leargas Garryowen	2024	0	0	800	800	800	0	0	0
Limerick and Clare Education and Training Board	Department of Education and Skills	Reach Funding RYS	2023/24	0	0	1	0	0	0	0	1
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - YouthFest	2023	0	190	0	0	0	190	0	0
Limerick and Clare Education and Training Board	Department of Education and Skills	Community Training Centre	Jan - Dec 2024	1,261,453	0	0	0	1,261,453	1,255,008	6,445	-0
-	Other Income	Community Training Centre - Own Income	Jan - Dec 2024	31,078	0	0	0	31,078	31,078	0	0
Tusla	Department of Health	Summer Programmes	Jan - Dec 2023	0	0	19	0	0	0	0	19
Limerick		Summer Grant Rathkeale	2024	1,600	0	0	0	1,600	1,600	0	0
Limerick and Clare Education and Training Board	Department of Education and Skills	East Limerick Redistribution 2024	2024	3,000	0	0	0	2,839	3,000	0	161

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Tusla	Department of Health	Trauma and Resilience Fund	2023/24	0	0	1,620	1,300	1,300	0	0	320
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth Work Programme Irishtown	2023	0	0	140	140	140	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth Work Programme Steps YC	2024	900	0	230	230	900	900	0	230
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Resilience - East Limerick	2024	10,406	0	0	0	6,885	10,406	0	3,521
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	Comhairle na nOg	Jan - Dec 2024	25,014	9,242	53	53	25,067	25,490	8,766	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Minor Grant - City Suburbs LCETB	2022-24	0	0	478	0	0	0	0	478
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	SolarYouthCafe RYS	2024	2,000	0	0	0	0	2,000	0	2,000
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - The Factory Southside Youth Space	Jan - Dec 2024	109,223	24,861	0	0	109,223	119,899	14,184	0

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Pobal	Department of Rural and Community Development	Community Services Programme	2021-24	0	0	15,787	0	0	0	0	15,787
-	Other Income	Southside Youth Space- Own Income	2024	41,215	0	48,071	0	437	41,215	0	88,849
Limerick City and County Council	Department of Rural and Community Development	Social Intervention Fund - Youth Cafes	Jan - Dec 2024	13,414	7,394	0	0	13,414	7,320	13,489	0
Health Executive	Department of Health	Addiction Service - Signpost for Youth Project	Jan to Dec 2024	86,872	0	10,008	10,008	83,619	86,872	0	13,261
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2024	2,000	0	2,000	1,390	1,390	2,000	0	2,610
Redemptorists	Other income	Redemptorists Hardship Fund	2024	3,000	0	1,298	924	924	3,000	0	3,374
Version 1	Other income	Version 1 Hardship Fund	2023	0	0	1,060	0	0	0	0	1,060
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Minor Grant YW Integration	2022/23	0	0	624	621	621	0	0	3
Limerick City and County Council	Other Income	Youthbank	Once off in 2015	0	0	1,287	0	0	0	0	1,287

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2024	137,185	0	13,894	13,894	123,779	137,185	0	27,300
Health Service Executive	Department of Health	Additional Counselling Hours 2023	Jan to Dec 2024	0	0	38,565	15,110	15,110	0	0	23,455
Limerick City and County Council	Other Income	Going for Gold	Once off in 2018	0	0	154	154	154	0	0	0
	Other Income	Roches feeds	2023/24	0	0	2,090	0	0	0	0	2,090
Marathon Trust	Other Income	Ballycummin/Raheen Youth Engagement Initiative	Once off in 2018	0	0	3,240	0	0	0	0	3,240
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2024	196,760	13,488	0	0	162,169	210,248	0	34,591
Health Service Executive	Department of Health	Mid West Traveller Youth Mental Health Initiative	2019-2021	0	3,664	0	0	0	3,664	0	0
Tusla	Department of Health	Youth Participation Seed Funding	2020-2024	0	0	2,573	2,102	2,102	0	0	471
Department of Children, Equality, Disability, Integration and Youth	Department of Children, Equality, Disability, Integration and Youth	What Works Network Support Fund	2019/2020	0	0	31	0	0	0	0	31

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Limerick and Clare Education and Training Board	Department of Education and Skills	Local Creative Youth Partnership Programme	2019/2020	0	0	4	0	0	0	0	4
Irish Youth Justice Service	Department of Justice and Equality	Garda Youth Diversion Projects	Jan-Dec 2024	605,499	0	25,704	24,502	579,513	605,499	0	51,690
	Other income	Work to Learn	Jan-Dec 2024	0	0	593	0	0	0	0	593
Basis Point	Other Income	Crisis	Jan - Dec 2024	0	0	9,999	1,210	1,210	0	0	8,789
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2024	1,000	0	0	0	1,000	1,000	0	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023	0	0	5	0	0	0	0	5
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2024	1,000	0	547	0	916	1,000	0	631
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2024	1,200	0	721	721	1,528	1,200	0	394

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2023/24	0	0	871	413	413	0	0	458
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2024	400	0	50	50	450	400	0	0
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2024	800	0	0	0	398	800	0	402
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Rathkeale/Askeaton	Jan - Dec 2024	231,055	0	0	0	230,407	231,055	-00	648
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	Garryowen Youth Project	Jan - Dec 2024	149,538	0	643	643	147,539	149,538	0	2,642
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU LAVA JAVAS Youth Project	Jan - Dec 2024	197,538	0	556	556	195,136	197,538	0	2,957
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU City Surburbs	Jan - Dec 2024	203,805	0	1,005	1,005	204,046	203,805	0	765

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU East Limerick Youth Project	Jan - Dec 2024	184,699	0	1,396	1,396	184,614	184,699	0	1,481
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	UBU Kings Island and Surrounds	Jan - Dec 2024	148,612	0	1,128	1,128	146,156	148,612	0	3,584
Paul Partnership	Other income	SICAP Covid 19	2022/23	0	0	433	433	433	0	0	-00
Limerick and Clare Education Training Board	Department of Tourism Culture Arts Gaeltacht Sport and Media	Artist Residency in	2022/23	0	0	37	0	0	0	0	37
Youthwork Ireland	Department of Children, Equality, Disability, Integration and Youth	Youth Climate Justice Project	2022/23	0	0	1,800	455	455	0	0	1,345
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	LGBTI+ Service Grant Scheme	2022/23	0	0	240	240	240	0	0	0
Limerick and Clare Education Training Board	Department of Children, Equality, Disability, Integration and Youth	Covid Fund Minor Grant Rathkeale	2024	4,500	0	20	20	4,497	4,500	0	23
Tusla	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2021-24	0	0	79	79	79	0	0	0

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
NOSP - Health Service Executive	Department of Health	Making Services More Accessible	Dec 20 - Dec 2024	0	0	2,457	715	715	0	0	1,742
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	ICT Infrastructure Upgrade	2021-24	0	0	1,506	0	0	0	0	1,506
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	West Limerick Junior Leader Group	2024	900	0	70	70	862	900	0	108
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Youth Work Programme	2023/24	1,400	0	1	1	1,212	1,400	0	188
Community Foundation	Other income	Late Late Show Appeal	2023/24	40,000	0	67,588	51,723	51,723	40,000	0	55,864
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	2021/22	0	77	0	0	0	0	77	0
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision - Diversity Group LSP	2021/22	0	0	750	747	747	0	0	3
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision Homelessness LSP	2021-23	0	0	9	0	0	0	0	9

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	Summer Provision Children	2022/23	0	0	119	119	119	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant of LCETB - Rathkeale Askeaton UBU	2022/23	0	0	1,790	1,779	1,779	0	0	11
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant of LCETB - Garryowen Youth Together UBU	2022/23	0	0	2,191	2,191	2,191	0	0	-00
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant of LCETB - City Suburbs UBU	2022/23	0	0	6,233	5,376	5,376	0	0	857
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant of LCETB - Kings Island UBU	2022/23	0	0	3,229	2,835	2,835	0	0	394
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Capital Grant of LCETB - Lava Javas UBU	2022/23	0	0	5,460	5,460	5,460	0	0	0
	Other income	Arts Council 2021	2022/23	0	0	1,009	0	0	0	0	1,009
Health Service Executive	Department of Health	MWRDAF - GYDP 2021	2021/22	0	0	5	0	0	0	0	5

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Health Service Executive	Department of Health	MWRDAF - Rathkeale Youth Space	2023/24	6,000	0	0	0	0	6,000	0	6,000
Health Service Executive	Department of Health	MWRDAF - Sailing into Wellness	2022/23	0	0	590	0	0	0	0	590
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Information - Capital Funding Scheme	2022/23	0	0	6	0	0	0	0	6
Limerick City and County Council	Department of Rural and Community Development	Employability LCCC Kings Island	2024	20,075	11,884	0	0	20,075	18,290	13,669	0
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Rathkeale UBU	2022	0	0	2	0	0	0	0	2
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Lava Javas	2022	0	0	68	0	0	0	0	68
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Garryowen	2022	0	0	59	0	58	0	0	0
Tusla	Department of Children, Equality, Disability, Integration and Youth	Ukraine Fund	2023/24	0	0	11,995	3,767	3,767	0	0	8,228

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Job Initiative Scheme	Department of Employment Affairs and Social Protection	Job Initiative Scheme	2022/23	0	8,659	5,163	5,163	0	3,495	0	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant St Munchins; Senior Boys	2024	1,600	0	1,822	1,580	1,580	1,600	0	1,842
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grant The Saturdays	2022/23	0	0	566	260	260	0	0	306
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	0	0	148	0	0	0	0	148
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programmes	2022/23	0	0	58	0	0	0	0	58
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Summer Programme - TUSLA	2024	1,000	0	0	0	1,000	1,000	0	0
Limerick Sports Partnership	Department of Tourism Culture Arts Gaeltacht Sport and Media	LSP Cappamore Youth Club	2022/23	0	0	32	30	30	0	0	2
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Rathkeale Youth Café	2024	2,100	0	0	0	1,035	2,100	0	1,065

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2022/23	2022/23	0	25,060	15,702	15,702	0	9,358	0	0
Community Foundation	Other income	Ireland For Ukraine	2022/23	0	0	1	0	0	0	0	1
Department of Children, Equality, Disability, Integration and Youth	Department of Children, Equality, Disability, Integration and Youth	Capacity Building Grant	2022/23	0	0	3,976	1,471	1,471	0	0	2,506
Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	Training Workshops	2022/23	0	0	800	0	0	0	0	800
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Ukraine IF	2024/25	125,000	0	10,385	10,385	92,588	125,000	0	42,797
Limerick City and County Council	Department of Children, Equality, Disability, Integration and Youth	Ukraine Residential LCCC	2023/24	0	0	468	410	410	0	0	58
Job Initiative Scheme	Department of Employment Affairs and Social Protection	JI Scheme 2023/24	2023/24	7,549	3,102	11,880	6,945	16,036	10,455	1,738	4,935
National Youth Council	Department of Tourism Culture Arts Gaeltacht Sport and Media	NYC Artist in Residence Rathkeale	2023/24	0	0	811	200	200	0	0	611

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
CTC Erasmus	European Social Fund	CTC Erasmus	2023/24	1,619	4,926	0	0	1,619	6,545	0	0
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2023/24	2023/24	191,179	14,287	42,909	27,891	229,658	191,179	24,875	15,018
International Protection Integration Fund	Department of Children, Equality, Disability, Integration and Youth	IPAS 2024	2024	0	0	20,000	20,000	20,000	0	0	0
St. Stephens Green Trust		St. Stephens Green Trust	2023	1,920	0	0	0	1,920	1,920	0	0
Erasmus Year 2	European Social Fund	Erasmus Year 2	2024	21,452	0	39,900	39,900	61,352	-00	21,452	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Community Engagement	2024	1,741	0	0	0	0	1,741	0	1,741
Erasmus Year 3	European Social Fund	Erasmus Year 3	2024	39,450	0	0	0	17,743	39,450	0	21,707

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Summer Programme - Social Gaming Group	2024	1,200	0	0	0	1,200	1,200	0	0
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	YDP Summer Programme	2024	1,200	0	0	0	1,059	1,200	0	141
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	LCETB Summer Programme - 2 Peak Challenge	2024	900	0	0	0	680	900	0	220
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Lava Javas Migrant Group	2024	1,000	0	0	0	1,000	1,000	0	0
Job Initiative Scheme	Department of Employment Affairs and Social Protection	JI Scheme 2024/25	2024/25	17,363	0	0	0	14,844	17,363	1,633	4,152
Tusla	Department of Health	Mungret Gate - IPIF	2024/25	65,000	0	65,000	29,729	29,729	65,000	0	100,271
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Hospital YC Grant	2024	1,600	0	0	0	0	1,600	0	1,600

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Social Gaming Group YC Grant	2024	2,100	0	0	0	581	2,100	0	1,519
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Lava Javas YC Grant	2024	2,300	0	0	0	2,109	2,300	0	191
Community Employment Scheme	Department of Employment Affairs and Social Protection	CE Scheme 2024/25	2024/25	139,582	0	0	0	108,437	139,582	17,546	48,690
Tusla	Department of Children, Equality, Disability, Integration and Youth	CYPSC	2024	13,500	0	0	0	8,070	13,500	0	5,430
IPJF Fund	Department of Children, Equality, Disability, Integration and Youth	International Protection Integration Fund	2024	48,000	0	0	0	0	48,000	0	48,000
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Rathkeale UBU and additional Funds	2024	9,000	0	0	0	9,000	9,000	0	0
Limerick City and County Council	Department of Rural and Community Development	Gather and Grow	2024	4,243	0	0	0	4,243	0	4,243	0

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

continued

Intermediary/Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2024	Grant due 31/12/2023	Deferred Income at 31/12/2023	Released from Deferred 2024	Income Recognised in SOFA	Amount Received 2024	Grant due 31/12/2024	Deferred Income to 2025
Erasmus	European Social Fund	Erasmus YMH Conference	2024/25	47,767	0	0	0	3,907	47,767	0	43,861
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Equipment Grants	2023/24	0	0	500	149	149	0	0	351
School Meals (Local Projects) Scheme	Department of Employment Affairs and Social Protection	School Meals (Local Projects) Scheme	2023/24	418	21	3,107	1,742	1,742	439	21	1,804
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Youth Club Grants	2023/24	2,100	0	8,603	2,029	2,029	2,100	0	8,674
Pobal	Department of Rural and Community Development	Community Services Programme	2024	186,548	0	18,240	18,240	184,846	186,548	0	19,943
Limerick and Clare Education and Training Board	Department of Children, Equality, Disability, Integration and Youth	Minor Grants ETB	2024	22,500	0	0	0	20,274	22,500	0	2,226
Total				5,271,054	146,733	616,905	396,013	5,090,724	5,326,964	129,992	836,404

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES

	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Youth Development	469,519	-	48,405	517,924	502,197
Youth Support	2,289,330	-	314,626	2,603,956	2,469,590
Training	1,493,524	-	15,896	1,509,420	1,465,292
Technical Support	894,995	-	171,676	1,066,671	1,149,938
	<u>5,147,368</u>	<u>-</u>	<u>550,603</u>	<u>5,697,971</u>	<u>5,587,017</u>

6.2 ANALYSIS OF DIRECT COSTS BY ACTIVITY

	Youth Support €	Youth Development €	Training €	Technical Support €	2024 €	2023 €
Wages and salaries	1,722,400	307,394	992,683	758,187	3,780,664	3,711,757
Rent payable	89,933	3,500	85,753	(4,320)	174,866	148,478
Insurance	51,451	14,714	19,338	16,533	102,036	106,908
Light and heat	16,713	24,077	64,340	26,319	131,449	149,662
Repairs and maintenance	16,603	9,337	91,174	31,723	148,837	112,438
Programmes	260,517	94,435	150,102	9,223	514,277	551,824
Special inputs	-	-	21,633	(20)	21,613	18,342
Fundraising, Training and Residential Expenses	25,583	2,090	24,698	4,875	57,246	46,038
Advertising, stationery and telephone	28,887	3,194	25,003	31,406	88,490	65,578
Travel and transport costs	67,032	7,081	5,496	447	80,056	76,698
Security costs	2,773	3,158	-	8,104	14,035	15,448
Canteen	-	-	12,086	131	12,217	9,965
General expenses	-	-	1,029	5	1,034	22,623
Subscriptions	7,438	539	189	12,382	20,548	-
	<u>2,289,330</u>	<u>469,519</u>	<u>1,493,524</u>	<u>894,995</u>	<u>5,147,368</u>	<u>5,035,759</u>

6.3 ANALYSIS OF SUPPORT COSTS BY ACTIVITY

	Youth Support €	Youth Development €	Training €	Technical Support €	2024 €	2023 €
Management support costs	290,132	42,576	3,213	1,814	337,735	324,154
Legal and professional	12,186	2,884	6,086	(10,617)	10,539	8,955
Audit fees	12,258	2,945	6,574	3,486	25,263	27,400
Depreciation	-	-	-	174,537	174,537	187,196
Bank charges	50	-	23	2,456	2,529	3,553
	<u>314,626</u>	<u>48,405</u>	<u>15,896</u>	<u>171,676</u>	<u>550,603</u>	<u>551,258</u>

6.4 SUPPORT COSTS

	Charitable Activities €	2024 €	2023 €
Training	15,896	15,896	18,319
Youth Support	314,626	314,626	307,496
Youth Development	48,405	48,405	26,461
Technical Support	171,676	171,676	198,982
	<u>550,603</u>	<u>550,603</u>	<u>551,258</u>

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 €	2023 €
Training	Employee Hours	15,896	18,319
Youth Support	Employee Hours	314,626	307,496
Youth Development	Employee Hours	48,405	26,461
Technical Support	Employee Hours	171,676	198,982
		<u>550,603</u>	<u>551,258</u>

8. NET INCOME

	2024 €	2023 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	174,537	187,196
Auditor's remuneration: - audit services	<u>25,263</u>	<u>27,400</u>

9. INVESTMENT AND OTHER INCOME

	2024 €	2023 €
Bank interest	<u>1,025</u>	<u>178</u>

10. EMPLOYEES AND REMUNERATION**Number of employees**

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

	2024 Number	2023 Number
Technical Support	36	38
Training	12	13
Youth Development	4	4
Youth Support	49	48
	<u>101</u>	<u>103</u>

The staff costs comprise:

	2024 €	2023 €
Wages and salaries	<u>3,780,664</u>	<u>3,711,757</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

	2024 Number of Employees	2023 Number of Employees
€70,001 - €80,000	<u>2</u>	<u>2</u>

The total key management personnel salaries for five positions were €369,501 (2023 : €366,274).

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

During the financial year, no Board Members received any remuneration or other benefits (2023 : €NIL).

During the financial year, no Board Member expenses have been incurred (2023 : €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:

	2024 €	2023 €
Pension cost	<u>126,897</u>	<u>124,314</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 2024	5,203,698	1,382,478	431,028	7,017,204
Additions	-	17,284	26,095	43,379
At 31 December 2024	<u>5,203,698</u>	<u>1,399,762</u>	<u>457,123</u>	<u>7,060,583</u>
Depreciation				
At 1 January 2024	1,131,124	1,236,243	370,967	2,738,334
Charge for the financial year	104,074	39,172	31,291	174,537
At 31 December 2024	<u>1,235,198</u>	<u>1,275,415</u>	<u>402,258</u>	<u>2,912,871</u>
Net book value				
At 31 December 2024	<u>3,968,500</u>	<u>124,347</u>	<u>54,865</u>	<u>4,147,712</u>
At 31 December 2023	<u>4,072,574</u>	<u>146,235</u>	<u>60,061</u>	<u>4,278,870</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 2024

15.	DEBTORS	2024	2023	
		€	€	
	Other debtors	16,531	15,274	
	Prepayments	144,856	159,886	
		<u>161,387</u>	<u>175,160</u>	
16.	INVESTMENTS	2024	2023	
		€	€	
	Bank deposits	<u>891,100</u>	<u>890,075</u>	
17.	CASH AND CASH EQUIVALENTS	2024	2023	
		€	€	
	Cash and bank balances	727,687	455,862	
	Cash equivalents	891,100	890,075	
		<u>1,618,787</u>	<u>1,345,937</u>	
18.	CREDITORS	2024	2023	
	Amounts falling due within one year	€	€	
	Trade creditors	17,518	23,325	
	Taxation and social security costs (Note 19)	74,740	75,054	
	Accruals	84,635	77,476	
	Deferred Income	870,478	652,767	
		<u>1,047,371</u>	<u>828,622</u>	
19.	TAXATION AND SOCIAL SECURITY	2024	2023	
		€	€	
	Creditors:			
	PAYE / PRSI	<u>74,740</u>	<u>75,054</u>	
20.	FUNDS			
20.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
		€	€	€
	At 1 January 2023	3,016,191	2,045,381	5,061,572
	Movement during the financial year	(54,491)	(35,736)	(90,227)
	At 31 December 2023	<u>2,961,700</u>	<u>2,009,645</u>	<u>4,971,345</u>
	Movement during the financial year	(23,143)	(67,687)	(90,830)
	At 31 December 2024	<u>2,938,557</u>	<u>1,941,958</u>	<u>4,880,515</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

20.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
Restricted funds					
Restricted	2,009,645	5,153,925	5,221,612	-	1,941,958
Unrestricted funds					
Unrestricted General	2,961,700	453,216	476,359	-	2,938,557
Total funds	4,971,345	5,607,141	5,697,971	-	4,880,515

20.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	1,986,272	896,601	(940,848)	1,942,025
Unrestricted general funds	2,161,440	961,342	(184,292)	2,938,490
	4,147,712	1,857,943	(1,125,140)	4,880,515

21. CAPITAL COMMITMENTS

The charity had no capital commitments at the financial year-ended 31 December 2024.

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 26th June 2025.

LIMERICK YOUTH SERVICE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

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 2024

	2024 €	2023 €
Income	5,606,116	5,496,612
Expenses		
Wages and salaries	3,780,664	3,711,757
Rent payable	174,866	148,478
Insurance	102,036	106,908
Light and heat	131,449	149,662
Repairs and maintenance	148,837	112,438
Management fees	337,735	324,154
Programmes	514,277	551,824
Special Inputs	21,613	18,342
Fundraising Training and Residential Expenses	57,246	46,038
Advertising, stationery and telephone	88,490	65,578
Travel and transport costs	80,056	76,698
Security costs	14,035	15,448
Legal and professional	10,539	8,955
Auditor's remuneration	25,263	27,400
Bank charges	2,529	3,553
Canteen	12,217	9,965
General expenses	1,034	22,623
Subscriptions	20,548	-
Depreciation	174,537	187,196
	5,697,971	5,587,017
Miscellaneous income		
Bank interest	1,025	178
Net deficit	(90,830)	(90,227)

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

YOUTH SERVICES GRANT

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	331	290
2024 Allocation	148,120	141,556
2023 Allocation Returned	-	-
Other Income	-	-
Total Income	<u>148,451</u>	<u>141,846</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	147,352	141,515
Insurance	-	-
Repairs Maintenance and Equipment	851	-
Phone	-	-
Programmes	-	-
Staff Travel	-	-
Sundry (Subscriptions)	-	-
Training	-	-
Advertising, Stationery, Telephone and R&D	-	-
Health and Safety	-	-
Audit	-	-
Total Expenditure	<u>148,203</u>	<u>141,515</u>
Surplus/Deficit	<u>248</u>	<u>331</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

YOUTH INFORMATION CENTRE

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	(14,283)	462
2024 Allocation	71,415	42,849
Other Income	-	-
Total Income	<u>57,132</u>	<u>43,311</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	43,574	41,167
Rent	3,500	3,500
Phone	386	348
Insurance	1,016	1,400
Repairs Maintenance and Equipment	67	377
Programmes	1,303	2,733
Staff Travel	51	-
Sundry (Subscriptions)	329	492
Administration Fees	5,947	5,442
Training	-	540
Advertising, Stationery, Telephone and R&D	603	845
Health and Safety	196	300
Audit	160	450
Total Expenditure	<u>57,132</u>	<u>57,594</u>
Surplus/Deficit	<u><u>0</u></u>	<u><u>(14,283)</u></u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

CHILD AND FAMILY AGENCY SECTION 56/59

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

YEAR ENDED 31st DECEMBER 2024

	2024	2023
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2023	57,744	64,851
2024 Allocation	363,765	324,820
Other Income	-	-
Total Income	<u>421,509</u>	<u>389,671</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	253,490	239,140
Rent	14,400	12,000
Insurance	8,400	10,800
Repairs Maintenance and Equipment	10,705	1,366
Programmes	18,527	15,980
Transport	5,292	2,956
Staff Travel	447	683
Sundry	608	180
Administration Fees	33,425	39,659
Training	2,168	1,685
Advertising, Stationery, Telephone and R&D	5,432	3,478
Health and Safety	1,110	1,480
Audit	2,000	2,520
Total Expenditure	<u>356,004</u>	<u>331,927</u>
Surplus/Deficit	<u>65,505</u>	<u>57,744</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

UBU – LAVA JAVAS YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	556	575
2024 Allocation	197,538	196,475
Other Income	-	235
Total Income	<u>198,094</u>	<u>197,285</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	141,360	136,960
Rent	4,500	4,500
Light and Heat	-	-
Insurance	3,822	5,854
Repairs Maintenance and Equipment	500	7,282
Security	-	-
Programmes	12,295	12,682
Transport	3,143	3,428
Staff Travel	120	-
Sundry	-	210
Administration Fees	20,754	20,670
Training	1,400	-
Advertising, Stationery, Telephone and R&D	5,294	2,505
Health and Safety	739	939
Audit	1,209	1,700
Bank Charges	-	-
Total Expenditure	<u>195,136</u>	<u>196,729</u>
Surplus/Deficit	<u>2,958</u>	<u>556</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

UBU- EAST LIMERICK YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	1,415	4,660
2024 Allocation	184,699	183,900
Other Grant - Resilience 2024	10,406	3,500
Other Income	-	-
Total Income	<u>196,520</u>	<u>192,060</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	132,993	123,480
Rent	5,790	4,780
Light and Heat	-	-
Insurance	2,977	4,477
Repairs Maintenance and Equipment	2,646	1,040
Security	-	-
Programmes	17,717	15,553
Transport	849	16,665
Staff Travel	348	-
Sundry	1,328	30
Administration Fees	19,737	19,991
Training	2,000	-
Advertising, Stationery, Telephone and R&D	3,773	2,476
Health and Safety	575	752
Audit	767	1,400
Bank Charges	-	-
Total Expenditure	<u>191,500</u>	<u>190,645</u>
Surplus/Deficit	<u>5,020</u>	<u>1,415</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

UBU - GARRYOWEN YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	643	301
2024 Allocation	149,538	142,519
Other Income	-	-
Total Income	<u>150,181</u>	<u>142,820</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	98,354	99,062
Rent	8,190	6,961
Insurance	2,478	3,357
Repairs Maintenance and Equipment	3,622	168
Security	-	-
Programmes	7,659	10,061
Transport	5,000	2,784
Staff Travel	-	-
Sundry	-	30
Administration Fees	16,040	15,199
Training	2,500	1,046
Advertising, Stationery, Telephone and R&D	2,647	1,945
Health and Safety	479	564
Audit	571	1,000
Bank Charges	-	-
Total Expenditure	<u>147,540</u>	<u>142,177</u>
Surplus/Deficit	<u>2,641</u>	<u>643</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

COMHAIRLE NA NÓG

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	54	38
2024 Allocation	16,247	23,948
Other Income	-	754
Total Income	<u>16,301</u>	<u>24,740</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	14,972	13,486
Rent	770	-
Light and Heat	-	-
Insurance	300	1,115
Repairs Maintenance and Equipment	-	-
Security	-	-
Programmes	7,261	8,666
Transport	675	1,350
Staff Travel	-	-
Sundry	-	-
Administration Fees	773	-
Training	42	-
Advertising, Stationery, Telephone and R&D	275	70
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	<u>25,068</u>	<u>24,686</u>
Surplus/Deficit	<u>(8,767)</u>	<u>54</u>
(Deficit Due from LCCC - accrued income 2024)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

ADDICTION SERVICE – SIGNPOST FOR YOUTH PROJECT

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

YEAR ENDED 31st DECEMBER 2024

	2024	2023
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2023	48,574	59,891
2024 Allocation	86,872	81,500
Other Grants - CSEF (Note 1)		-
Other Income	-	109
Total Income	<u>135,446</u>	<u>141,500</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	63,982	61,963
Rent	4,000	-
Light and Heat	-	-
Insurance	3,152	3,152
Repairs Maintenance and Equipment	1,566	67
Counselling Support (provided by external counsellors) (Note 1)	13,100	13,370
Programmes	-	-
Sundry	718	55
Administration Fees	9,500	12,554
Training	918	210
Advertising, Stationery, Telephone and R&D	455	349
Health and Safety	402	268
Audit	938	938
Bank Charges	-	-
Total Expenditure	<u>98,731</u>	<u>92,926</u>
Surplus/Deficit	<u>36,715</u>	<u>48,574</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE

MENTAL HEALTH PROJECT

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	16,352	3,238
2024 Allocation	137,185	127,410
Other Income	1,058	-
Total Income	<u>154,595</u>	<u>130,648</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	96,915	88,874
Rent	4,000	-
Light and Heat	-	-
Insurance	3,680	3,680
Repairs Maintenance and Equipment	299	299
Counselling Support (provided by external counsellors)	-	-
Programmes	1,553	2,634
Transport	-	169
Staff Travel	-	-
Sundry (Subscriptions)	1,308	1,385
Sundry (Recruitment)	-	-
Administration Fees	12,796	12,201
Training	1,978	2,586
Advertising, Stationery, Telephone and R&D	1,390	836
Health and Safety	650	650
Audit	984	984
Bank Charges	-	-
Total Expenditure	<u>125,553</u>	<u>114,296</u>
Surplus/Deficit	<u>29,042</u>	<u>16,352</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

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

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

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

YEAR ENDED 31st DECEMBER 2024

		2024 €	2023 €
<u>INCOME</u>			
Grant			
B/Fwd from 2023		(6,621)	(14,697)
2024 Allocation	CSP	186,548	168,600
2024 Allocation	LCCC	116,933	126,135
Other Income		437	-
Total Income		<u>297,297</u>	<u>280,037</u>
<u>EXPENDITURE</u>			
Gross Salary, Employer's PRSI and Pension - CSP Funded		184,846	171,798
Gross Salary, Employer's PRSI and Pension - LCCC Funded		41,467	44,750
Light and Heat		24,077	25,751
Insurance		8,000	7,500
Repairs Maintenance and Equipment		9,133	3,681
Security		3,158	5,916
Programmes		3,132	5,083
Transport		-	-
Staff Travel		-	-
Sundry		-	-
Administration Fees		13,400	15,000
Training		-	200
Advertising, Stationery, Telephone and R&D		2,193	2,379
Health and Safety		2,500	2,000
Audit		2,600	2,600
Bank Charges		-	-
Total Expenditure		<u>294,505</u>	<u>286,659</u>
Surplus/Deficit - Overall		<u>2,792</u>	<u>(6,621)</u>
Surplus/(Deficit) - CSP Funded		19,943	18,241
(Surplus deferred to 2025)			
Surplus/(Deficit) - Other Funded		(17,151)	(24,862)
		<u>2,792</u>	<u>(6,621)</u>

The supplementary information does not form part of the audited financial statements

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

SOCIAL INTERVENTION FUND – YOUTH CAFES

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

YEAR ENDED 31st DECEMBER 2024

	2024	2023
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2023	(7,393)	(7,251)
2024 Funds received	7,320	19,251
Other Grants		
DCYA Capital Funding Scheme		
Allocation Returned to LCCC		
Other Income	1,559	-
Total Income	<u>1,486</u>	<u>12,000</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	5,520	10,933
Rent	-	-
Light and Heat	-	1,403
Insurance	357	1,333
Repairs Maintenance and Equipment	341	500
Security	-	-
Programmes	7,153	4,816
Transport	-	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	1,386	-
Training	-	-
Advertising, Stationery, Telephone and R&D	-	408
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	<u>14,757</u>	<u>19,393</u>
Surplus/Deficit - Overall	<u><u>(13,271)</u></u>	<u><u>(7,393)</u></u>

The deficit shown relates to 2024 funds due at year end received in 2025

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

ABILITY PROGRAMME

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	(13,487)	(17,366)
2024 Funds received	210,383	152,545
Other Income	-	-
Total Income	<u>196,896</u>	<u>135,179</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	128,852	121,964
Rent	5,950	-
Light and Heat	-	-
Insurance	-	-
Repairs Maintenance and Equipment	1,464	2,299
Security	-	-
Programmes	19,418	10,643
Transport	499	28
Staff Travel	475	-
Sundry (Subscriptions + Recruitment)	369	-
Administration Fees	1,500	11,642
Training	1,522	1,014
Advertising, Stationery, Telephone and R&D	1,451	1,077
Health and Safety	670	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	<u>162,170</u>	<u>148,666</u>
Surplus/Deficit - Overall	<u>34,725</u>	<u>(13,487)</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

UBU YOUTH PROJECT WEST LIMERICK/RATHKEALE

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	348	4,299
2024 Funds received	231,055	230,303
Other Grant - Additional 2024	16,000	2,961
Other Income	1,070	-
Total Income	<u>248,473</u>	<u>237,563</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	159,205	155,923
Rent	5,700	5,400
Light and Heat	7,831	15,608
Insurance	4,155	5,500
Repairs Maintenance and Equipment	6,231	2,694
Security	524	-
Programmes	20,343	10,978
Transport	2,846	11,733
Staff Travel	5,887	-
Sundry	1,328	30
Administration Fees	23,976	23,995
Training	2,000	128
Advertising, Stationery, Telephone and R&D	6,030	4,109
Health and Safety	730	778
Audit	682	1,500
Bank Charges	-	-
Total Expenditure	<u>247,469</u>	<u>238,376</u>
Surplus/Deficit	<u>1,004</u>	<u>(814)</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

UBU CITY SUBURBS

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	1,006	1,859
2024 Funds received	203,805	191,613
Other Grant		-
Other Income		-
Total Income	204,811	193,472
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	149,664	139,554
Rent	5,787	6,000
Light and Heat	-	-
Insurance	3,812	4,506
Repairs Maintenance and Equipment	3,573	3,756
Security	-	673
Programmes	8,123	11,461
Transport	2,810	1,280
Staff Travel	451	380
Sundry	1,328	555
Administration Fees	22,248	20,636
Training	1,000	83
Advertising, Stationery, Telephone and R&D	3,921	1,423
Health and Safety	730	832
Audit	598	1,328
Bank Charges	-	-
Total Expenditure	204,045	192,467
Surplus/Deficit	766	1,006
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

THE COMMUNITY FOUNDATION FOR IRELAND

LATE LATE SHOW APPEAL/ BE WELL RURAL MENTAL HEALTH PROJECT

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	67,588	74,718
2024 Funds received	40,000	50,000
Other Income	405	-
Total Income	<u>107,993</u>	<u>124,718</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	40,975	33,001
Rent	-	-
Light and Heat	-	-
Insurance	635	1,453
Repairs Maintenance and Equipment	-	-
Security	-	-
Programmes	2,083	5,485
Transport	150	1,800
Staff Travel	1,829	864
Sundry	-	180
Administration Fees	3,750	8,000
Training	322	288
Advertising, Stationery, Telephone and R&D	586	5,601
Health and Safety	-	-
Audit	1,800	458
Bank Charges	-	-
Total Expenditure	<u>52,130</u>	<u>57,130</u>
Surplus/Deficit	<u>55,863</u>	<u>67,588</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

**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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	(11,512)	789
2024 Funds received	18,290	16,611
Other Income	-	-
Total Income	<u>6,778</u>	<u>17,400</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	15,966	28,912
Rent	564	-
Light and Heat	-	-
Insurance	-	-
Repairs Maintenance and Equipment	915	-
Security	-	-
Programmes	750	-
Transport	-	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	1,880	-
Training	-	-
Advertising, Stationery, Telephone and R&D	-	-
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	<u>20,075</u>	<u>28,912</u>
Surplus/Deficit	<u>(13,297)</u>	<u>(11,512)</u>
The deficit shown relates to 2024 funds due at year end received in 2025		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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

UBU KINGS ISLAND

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

YEAR ENDED 31st DECEMBER 2024

	2024 €	2023 €
<u>INCOME</u>		
Grant		
B/Fwd from 2023	1,128	158
2024 Funds received	148,612	145,555
Other Grant	-	-
Other Income	-	-
Total Income	<u>149,740</u>	<u>145,713</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	94,392	86,212
Rent	7,968	8,250
Light and Heat	2,911	2,375
Insurance	3,217	3,500
Repairs Maintenance and Equipment	3,582	1,469
Security	538	102
Programmes	7,761	20,907
Transport	3,030	1,948
Staff Travel	-	-
Sundry	-	227
Administration Fees	16,389	15,603
Training	2,500	-
Advertising, Stationery, Telephone and R&D	2,994	2,402
Health and Safety	459	591
Audit	415	1,000
Bank Charges	-	-
Total Expenditure	<u>146,156</u>	<u>144,585</u>
Surplus/Deficit	<u>3,584</u>	<u>1,128</u>
(Surplus deferred to 2025)		

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

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.

YEAR ENDED 31st DECEMBER 2024

	2024	2023
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2023	24,502	101,933
2024 Funds received	605,499	514,514
Other Grant	-	-
Other Income	-	-
Total Income	630,001	616,448
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	396,915	395,625
Rent	20,118	21,500
Light and Heat	3,640	7,247
Insurance	10,759	16,520
Repairs Maintenance and Equipment	10,187	8,710
Security	1,176	271
Programmes	39,708	45,430
Transport	9,301	9,719
Staff Travel	1,343	2,249
Sundry	1,409	1,110
Administration Fees	65,766	62,000
Training	7,978	8,014
Advertising, Stationery, Telephone and R&D	7,521	8,393
Health and Safety	2,149	1,240
Audit	1,544	3,893
Bank Charges	-	25
Total Expenditure	579,514	591,945
Surplus/Deficit	50,487	24,502
(Surplus deferred to 2025)		

