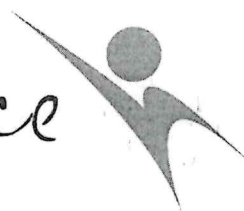


Limerick Youth Service
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

limerick youth service 

Charity Number: 7482
Charities Regulatory Authority Number: 20016531

Limerick Youth Service

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Limerick Youth Service
REFERENCE AND ADMINISTRATIVE INFORMATION

Board Members

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Joe O'Mara
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Father Tim Wrenn
Yvonne Delaney
Eoin Coughlan
Brian Ryan
Justin O'Connor
Imelda Butler
Alan Holmes
Sean O'Gorman

Chairperson

Audrey Fehily

Chief Executive Officer

Fiona O'Grady

Charity Number

7482

Charities Regulatory Authority Number

20016531

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BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

Section 1 Chairperson's Statement

The Board of Directors is pleased to present its annual report and the financial statements for the year ended 31st December 2025. The Board confirms that the financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the requirements of the organisation's governing document, and the provisions of the Statement of Recommended Practice (SORP).

Over the past year, we have continued on our journey of connecting with young people and supporting them to realise their full potential. I am proud to report that, together, we have made significant progress in advancing our mission and strengthening our impact across Limerick.

Young people engaged in youth cafés, clubs and group programmes throughout Limerick City and County, benefiting from a wide range of cultural and recreational opportunities. Our music, art, and creative writing programmes provided spaces for expression, creativity and learning.

We expanded our international youth work programme, strengthening our offerings in Youth Mobility, Strategic Partnerships and Cooperation Projects.

Participation in Further Education & Training (FET) also remained strong, with young people completing Leaving Cert Applied, QQI Level 3–4 courses, and progressing successfully into employment and further education. The Workability Project continued to play a vital role in providing tailored mentoring to support these transitions.

This year also saw the growth of targeted supports for LGBTQ+ young people, young migrants, neurodiverse young people and renewed efforts to engage Traveller youth in our programmes. Workshops on wellbeing, sexual health, digital safety and resilience addressed emerging needs and provided essential life skills. Young people contributed actively through youth committees, advisory groups and peer leadership roles, with youth-led events, campaigns and creative initiatives thriving across the organisation.

Our partnerships deepened further as we collaborated with statutory agencies, schools, universities and community organisations. Increased public visibility through events such as Africa Day, Youth Night, Pride and Comhairle na nÓg highlighted the vibrancy and commitment of the young people we serve.

Despite the progress achieved with our current resources, rising costs and increasing demand place pressure on our ability to deliver consistent, high-quality services. Securing long-term investment is essential to maintaining stable staffing, upgrading facilities and expanding programme offerings. In addition, the online environment presents complex risks including cyberbullying, misinformation, digital overload and exposure to radicalisation.

Reaching the most marginalised young people—those affected by geographic isolation, cultural barriers or challenging personal circumstances—continues to be a priority.

Despite these obstacles, what gives me confidence is the unwavering spirit of Limerick Youth Service—its people. Our staff, volunteers, board members, partners and, most importantly, the young people themselves bring purpose, resilience and energy to everything we do. To everyone who contributed to our work this year, I extend my sincere thanks. Your dedication ensures that young people in Limerick are supported, respected and provided with meaningful opportunities to thrive.

As we look ahead to 2026 and beyond, let us remain bold, collaborative and firmly youth-centred in all that we do. Together, we will continue to shape a brighter future for the young people of Limerick.

Section 2 Limerick Youth Service Objectives and Activities

The mission of Limerick Youth Service is 'Connecting with young people and supporting them to reach their full potential'.

The core principles guiding the work of Limerick Youth Service are:-

- Young People at the Centre of all that we do
- Community based, integrated and collaborative.
- Learning, Creativity & Innovation
- Equality Inclusion & Diversity

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

Limerick Youth Service

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Youth Work

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

Education, Training & Employability

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

Volunteers

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

Delivering Our Strategy

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

Youthwork

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

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

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, Catering Skills, Catering Skills, Photography, Retail, Pathway to Progression, Leaving Certificate Applied (LCA), FDQ Level 2 Certificate/Diploma in Professional Bakery, EHOA Food Safety Certificate and English for Speakers of Other Languages (ESOL).

Volunteering

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

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

- Through LYS' affiliated volunteer-led youth clubs across the city and rural county Limerick including the delivery of youth-focused events such as youth discos, talent shows and large-scale community events.
- Supporting young people to complete our 'Youth Leadership Programme' focused on civic engagement and the development community youth leadership skills including teamwork, communication, planning and problem skills
- Empowering young people completing LYS education and employability programmes

Limerick Youth Service
BOARD MEMBERS' RESPONSIBILITIES STATEMENT
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- 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 2025 -

Youth Diversion Projects (YDP)	Limerick Youth Service's Youth Diversion Project (YDP) works with young people who are involved in, or at risk of becoming involved in anti-social behaviour and crime. The Project works in partnership with An Garda Síochána and is part supported by the Irish Government and the European Social Fund. LYS Youth Diversion Project is located in Ballynanty, Irishtown and the King's Island areas of Limerick City, with our outreach team engaging with young people in the Limerick City Centre (Henry St) & East Limerick Garda Districts. 3 young people aged 8-11 years; 90 young people aged 12-17 years; 22 families and 5 young people aged over 18 years, engaged with the project Activity highlights throughout 2025 include: a menstrual health education programme engaging young Traveller girls; substance abuse education, youth leadership programme; Photography exhibition in the hunt museum, Driver theory test support, a colour & connect programme; creative art tapestry. Family support programmes included coffee mornings; Self Care programme, Walking programme & Menopause workshop for parents Outcomes for young people included engaging in more positive leisure and recreational opportunities; positive peer relationships; education & employability opportunities; family relationships and personality/behaviour; need areas which were identified using the Youth Level of Service/Case Management Inventory (YLS/CMI). The YDP project has supported young people to complete the Iscoil programme, Junior Certificate, a Gym Instructor and Fitness Instructor Course and supporting engagement in the Community Training Centre and supporting education retention. Outcomes for families, as measured by Family Star Plus include supporting parents to keep young people healthy, safe, strengthening young people's learning and enhancing parents'/guardians' community relationships and friendships.
Youth and Family Support (YFS)	In 2025, the Youth and Family Support Project worked directly with over 100 young people aged 10-18. The total number of young people in receipt of a service from our Ukrainian/IPAS family support worker in 2025 was 43 including one to one and groupwork. The type of supports provided to young people included one to one mentoring in mental health and wellbeing, school retention, targeted group work e.g. understanding and preventing vaping, parenting and family work around financial management, living in temporary accommodation, crisis intervention and holiday provision such as trips to Doon social farm for neurodiverse young people. Outcomes for young people related to improved social and emotional wellbeing, enhanced family, peer and community relationships and improved school engagement and retention. Outcomes for families including those living in temporary accommodation included reduced isolation and increased access to a holistic range of supports.
Youth Mental Health/Signposting for Youth	In 2025, the Be Well Youth Mental Health Service continued to provide crucial support to young people across Limerick, offering a mix of therapeutic supports, skills-based programmes, group work, and youth participation opportunities. The psychological assessment tool, Core OM, shows that 1350 1-hour therapeutic sessions were offered and 135 were engaging with this service. The attendance

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	rate was 85%. Core OM also shows that in 2025, the top presenting issues in order of relevance were: Anxiety; Family/Interpersonal relationships; Trauma/loss; Self-identity and School. 30 young people also engaged in therapist led Group work in 2025. At a programme level, two Be Well Programmes were delivered to 217 young people (ages 13–19) in rural secondary schools. One, Be Well train the trainer programme was delivered to five LYS Youth Worker staff, strengthening mental health support across the organisation. Decider Skills Sessions: Nine Decider Skills programmes reaching 250 young people across three rural youth groups and three post-primary schools. 15 young people in Moyross Youth Academy also benefited from Decider Skills Training. These sessions helped young people build practical skills to manage emotions, problem-solve and reduce stress. One to one support & mentoring sessions were also delivered, guided by My Mind Outcome Star; 4 X structured group work sessions exploring and supporting mental health and wellbeing for 22 young people attending 3 rural youth groups; A talk on anxiety, procrastination and access to mental health supports was delivered to a group of 40 young people through the Limerick & Clare Education and Training Board (LCETB). A rural Youth Advisory Panel (YAP) has also been established comprising 9 young members, who are instrumental in planning for the 2026 Youth Mental Health conference, along with the city-based YAP who have a core membership of 12 active members between senior and junior members of the YAP have also participated in workshops focused on youth identity, disordered eating and substance misuse, along with regular social gaming meetups.
UBU Your Place Your Space Scheme	852 Young People were registered with UBU projects in 2025. This funding scheme targets young people, across the city & county, who experience social and economic isolation, are marginalised and vulnerable, engaging them in youth work activities including weekly structured groups, drop-in cafes, one to one mentoring, residentials, detached youth work, large-scale community events, outreach and advocacy. Outcomes for young people relate to emotional wellbeing, relationships, communication, resilience, confidence and decision making.
East Limerick UBU	East Limerick UBU registered 128 young people from across Cappamore, Caherconlish and Castleconnell, and Murroe engaging them in activities such as a beauty programmes, cookery, swimming, biodiversity, Clean Up Limerick and Music Generation.
Rathkeale Askeaton UBU	Rathkeale-Askeaton UBU registered 145 young people ages 10 to 18 years, from the traveller and settled communities, engaging them in a series of activities including an Eco UNESCO, Eco Leaders collaboration on environmental concerns, film making, sports & wellness, road safety, exam supports, day trips, seasonal activities, summer programmes, camping trips, residentials, youth leadership programmes, youth cafe drop in and special interest groups. The Project also supports young people through individual support to explore further opportunities in education and training. Project staff also support local volunteers and youth club activities.
City Suburbs UBU	City Suburbs UBU registered 126 young people from across Ballynanty, Rhebogoe, Thomondgate & Caherdavin and young people living in Direct Provision in Ballysimon and Mungret Gate, engaging them in activities including podcasting, arts & crafts, sport, board games and a Halloween disco for traveller youth and their families.
Kings Island UBU	Kings Island UBU registered 87 young people from the Kings Island area, engaging them in activities including a young men's mental health and well-being programme, employability, homework & exam supports, handball, Great Limerick Run, knitting, conflict resolution, detached youth work and a family fun day.
Thematic UBU (Lava Javas)	This UBU registered 228 young people from across Limerick City & County, engaging them in activities such as a youth exchange with Macedonian partners, a youth committee, a St. Patrick's Day Alternative Ceili, creative writing, a Rap Residency, Culture Night activities, Africa Day, jewellery making and workshops exploring gender and sexuality.
Garryowen UBU	Garryowen UBU registered 91 young people from across Garryowen including young people living in Direct Provision in River House, activities including a youth exchange with French partners, boxercise, podcasting, detached youth work and community gardening.
Drugs Education & Prevention Strategy (DEPS) UBU	DEPS UBU joined LYS in 2025 and registered 47 young people, engaging them in a varied range of summer provision activities, a squash camp, book club, sports and fitness, Breaking Barriers soccer event, drugs education structured programmes and

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	a Kick the Vape video.
Youth Work Programmes	In 2025, the <i>Moving on Up</i> primary-to-secondary transition programme was delivered across two rural secondary schools and four primary schools, reaching a total of 296 young people. The aim of this programme is to support students as they move from primary to secondary school by strengthening key personal and social skills, including communication, managing bullying, and overall wellbeing. One Junior Leadership residential programme was delivered to six young people. The objective of this programme is to build participants' confidence and leadership capacity so they can take on active roles within their youth clubs and communities. Core topics covered included teamwork, communication skills, body language and event organisation. A youth mental health and wellbeing programme, supported by the West Limerick Mental Health Association, was delivered to nine young people attending Scoil Mhuire agus Íde in Newcastle West. The programme focused on increasing awareness, knowledge and practical skills related to managing stress and anxiety, equipping participants with effective tools and techniques to support their wellbeing.
Comhairle Na nOg	In 2025, Limerick Youth Service's Comhairle na nOg continued to empower young people to have a real say in issues that matter to them locally and nationally. Throughout the year, members took part in regular meetings, consultations, and youth-led projects focused on wellbeing, inclusion and community engagement. They represented the voices of Limerick's young people at regional and national events, contributed to policy discussions, and collaborated with partners across the youth sector. Their work in 2025 reflects a strong commitment to ensuring that young people are heard, valued and actively involved in shaping the future of their communities.
Volunteer led Youthwork	In 2025, Limerick Youth Service (LYS) made significant progress in sustaining, supporting and revitalising its network of volunteer led youth clubs across Limerick city and county. A key focus of the year was the stabilisation and re-engagement of several clubs that required support, including Askeaton, St. Senan's (Foynes), Newcastle West and Killeedy. Through ongoing engagement, structured support and targeted staff interventions, these clubs were successfully maintained and reactivated, safeguarding vital community based youth provision. A gradual increase in young people returning to youth clubs was evident throughout the year, reflecting a growing appetite for safe, social, youthfriendly spaces following the post Covid shift in young people's needs and routines. Funding from LCETB remained essential in enabling programme delivery, particularly through the engagement of sessional staff, while several clubs also successfully accessed Oíche na hÓige funding to run local events. A major highlight of the year was the Volunteer Recognition Event held in The Woodlands Hotel, Adare, celebrating the contribution of over 40 volunteers and reaffirming LYS's commitment to supporting and valuing its volunteer base. LYS continued to face challenges in volunteer recruitment and in ensuring consistent staff resources to support clubs. Additional pressures emerged from changes in young people's expectations post Covid, with many seeking more informal drop-in style spaces. Shifts in parental availability and changes in local age profiles also influenced club dynamics. Despite these challenges, progress across the year demonstrates strong resilience within the volunteer-led model and ongoing community commitment to youth work.
Youth Cafes	In 2025, the Youth Cafés continued to deliver high impact, youth centred programmes that engaged young people aged 14–19 from across Limerick City, with a strong focus on those from disadvantaged and regeneration areas. Lava Javas Youth Café and Steps Café provided open access, youth friendly spaces four days a week, creating consistent opportunities for connection, creativity, and support. Alongside weekly café provision, a wide range of youth-led and youth-run events were delivered, including rap and beat-making workshops, the Alternative Céilí, St Patrick's Day parade participation, creative writing showcases, Africa Day celebrations, outdoor education, Culture Night, Halloween events, and the Young Social Innovators showcase. These events attracted significant engagement, with participation ranging from small targeted groups to large-scale festivals drawing over 160 attendees, helping to remove barriers to participation and strengthen community pride, civic engagement and cultural expression among young people. In response to identified needs from local secondary schools, 2025 also saw the development of several small targeted groups to support young people experiencing behavioural, social or educational challenges. These groups offered a more

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	personalised approach with the aim of gradually integrating participants into wider youth work programmes. Activities included one-to-one support, drop-in safe-space sessions, leadership development, gardening, healthy food programmes, podcasting, sports and residential opportunities. Junior Leaders played an active role in hosting inclusive community events, demonstrating the positive outcomes of sustained engagement. Across all programmes, the Youth Cafés played a vital role in reducing social and economic barriers, providing safe, consistent and empowering environments where young people could develop skills, build confidence and experience meaningful participation in their community.
Youth Information and Communications	In 2025, the Youth Information Centre (YIC) continued to play a central role within Limerick Youth Service (LYS) by ensuring young people had access to clear, impartial and accessible information. While primarily youth-focused, the YIC also supported parents, families and professionals working with young people. Through partnerships with Youth Work Ireland, Eurodesk, ERYICA and SpunOut, the YIC remained at the forefront of developing innovative and youth-centred communication approaches. Young people accessed the service through the YIC hub, across LYS locations and via email, social media, drop-in supports and the national live chat service. In 2025, the centre engaged with approximately 1,100 young people on topics including education, training, careers, health, wellbeing, travel and volunteering. The live chat service recorded 1,600 contacts nationally, with YIC responding to 80 of these. The YIC coordinated the LYS Outreach Programme, attending careers fairs, delivering workshops and supporting community and professional organisations. The YIC also coordinated major awareness events such as the Limerick Lifelong Learning Festival, Africa Day, Youth Work Ireland Week and Óiche na hÓige, and supported young people involved in international programmes, including Eurodesk's "30 Faces for 30 Years". Volunteer recruitment and support remained a key focus. In 2025 the YIC delivered 5 Discover Europe sessions to 30 participants and attended 8 volunteer fairs. As part of its youth work collaboration, the YIC delivered 12 Communications Workshops to 520 students through the Moving On Up transition programme, promoted voter registration for the Presidential Election. Through its Communications & Marketing Strategy, the YIC promoted the positive contribution of young people and the work of LYS across media platforms. Highlights included: • Features on Live 95FM • Over 45 articles across the Limerick Leader, Limerick Post, Vale Star and Weekly Observer • Strong digital engagement: ○ 45,000 website visits ○ 450,000+ Instagram views ○ 304,000+ Facebook views ○ TikTok: 11,000 views, YouTube: 4,300 views ○ Additional engagement through LinkedIn, Snapchat and X
International Youth Work	In 2025, Limerick Youth Service significantly expanded its international youth work through two Erasmus+ youth exchanges involving partners in France and North Macedonia, with 24 young people participating in the Macedonia–Limerick exchange and 23 involved in the Limerick–France exchange, including young people from both the Lava Javas and Garryowen UBU programmes. A preparatory visit to North Macedonia ensured high-quality partnership development and programme planning. LYS also continued to play an active role in wider European youth work initiatives, including acting as an associate partner in a large-scale KA1 Immersive Technologies project, leading a KA2 Small Scale Partnership on Virtual Reality in Youth Work with Hungarian partners and preparing for the delivery of Youth Worker Mobility training focused on digital youth work. Further involvement included a Youth Participation project on youth-led mental health initiatives, an ESC application and participation in the University of Limerick–led EMERGE alliance. Collectively, these initiatives strengthened LYS's leadership in international collaboration, digital innovation and youth-led practice.
Integration Work	In 2025, under the IPAS programme, LYS was providing youth work supports to 60 young people with families based in Abbeygrove, Mungret, those in Griffin House continue to access our services and new young people joining from Ballysimon and River House accommodation Hubs. Summer and Halloween camp activities were provided to 25 Ukrainian and local young people with Ukrainian young people based

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in Tara House and to 12 young people based in accommodation in Bruff and the Pery Hotel, City Centre. 35 Ukrainian young people and 15 migrant youth accessed supports in the city centre through our Lava Javas UBU project, Queen of Peace Volunteer-Led Youth Club.

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), Workability Programme 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 2025, the Limerick Youth Service Community Training Centre (CTC) continued to deliver high quality education, training and progression supports to early school leavers aged 16–18. Recruitment remained restricted to this cohort, with special permission required for intake of 15 & 19 year olds and no approval to recruit learners aged 20–21—restrictions unique to Limerick and Clare ETB. From 2026, we can request the enrolment of a 20 year old who has not achieved Leaving Cert standard qualifications. At the end of 2025, the centre had 83 learners attending in-centre and 63 learners being tracked after leaving the programme with a total throughput of 146 learners during the year. Occupancy levels remained consistently high and aligned with national Community Training Centre productivity guidelines, which consider 90% utilisation as full capacity. The centre continued to work with young people presenting increasingly complex needs. Of the 83 learners in the centre at the end of 2025: • 39 were engaged at the Targeted Input level • 22 had an ASD diagnosis • 4 were from the Traveller community • 5 had been expelled from school before Junior Cert • 6 were linked with LYS Youth Diversion Programme teams • 17 were or had been attending CAMHS Progression outcomes in 2025 were the strongest in three years. A total of 52 young people—82.54% of those completing—progressed to employment or further education and training (FET). Of these, 37 (58.73%) progressed to FET at the same or a higher level, and 15 (23.81%) progressed into employment. Progression pathways in 2025 included transfers to Youthreach LCA, hairdressing traineeships, mechanic traineeships, youthwork traineeships, and Level 5 courses across LCETB campuses (KRC and LCFE), with 32 young people progressing to Level 5 programmes. Several challenges shaped the operating environment in 2025: • Continued recruitment restrictions limiting the centre's ability to meet demand. • A directive to reduce the number of places in the centre by 10 learners • Increasing complexity of learner needs requiring intensified interventions.
WorkAbility	In 2025, Limerick Youth Service (LYS) continued to deliver the <i>WorkAbility: Inclusive Pathways to Employment</i> programme, supporting young people aged 16–25 with disabilities to progress towards meaningful education, training and employment opportunities. Through a person-centred, youth-work-led approach, the programme delivered strong outcomes despite increasing complexity in participant needs, particularly in relation to mental health, housing and socio-economic disadvantage. Across the year, the programme supported 72 young people, engaged 42 stakeholders and 38 employers, and exceeded targets across a broad range of employment, education and skills development measures. LYS delivered substantial progress in improving employment prospects for young people with disabilities: 22 young people secured full-time positions, 28 secured part-time positions and

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	30 completed NFQ accredited training courses. Personal progression plans, specifically the Work Star supported and evidenced change with respect to job skills and experience, aspiration and motivation, job-search skills, stability, workplace and social skills and health & wellbeing.
Youth Employability Kings Island	In 2025, Limerick Youth Service facilitated a four-month programme from August to December. Six participants—four female and two male—between the ages of 16 and 17 engaged in structured employability development. The programme supported young people who had disengaged from education, experienced unstable living circumstances, or possessed limited work experience. All six participants engaged in structured work experience lasting between six and eight weeks. Placements were arranged with local employers in retail, hospitality, childcare and community services. One participant completed their placement internally with LYS. Two participants were offered part-time opportunities following their placements, and one expressed interest in pursuing a QQI Level 4 course in 2026.
Work Experience/Student Placements	Limerick Youth Service, through its Student Placement Committee, provided structured support and supervision to 21 third-level students completing practice placements across a wide range of youth work settings. The largest cohort—10 students—came from the TUS Social Care degree programme, with additional placements undertaken by students from TUS Business & Sports, Mary Immaculate College and the University of Limerick. LYS also welcomed four international Erasmus students, including Social Work students from Germany and a Social Care student from IES Rabalta, Valencia, Spain, enriching the organisation with international perspectives on youth and community work. In addition, LYS supported four participants from the new LCETB Youth Work Traineeship, contributing to the development of a future youth work workforce. All students were interviewed, carefully matched to appropriate programmes, and supported throughout their placement, gaining valuable hands-on experience while making a meaningful contribution to youth work delivery across Limerick city and county. Their involvement strengthened local services, enhanced project capacity and fostered the development of emerging practitioners in the sector.

Technical Support

Staffing	In 2025 Limerick Youth Service employed an average of 103 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
Employment Programmes	The CE Programme continues to serve as a key support mechanism for Limerick Youth Service's operational capacity. An average of 23 staff were employed under the Department of Social Protection Community Employment and Jobs Initiative during 2025. As of the end of the 2025, 21 CE staff were engaged across the organisation in a variety of roles. These placements continue to provide essential support to youth services, facilities, administration, maintenance and hospitality across LYS locations. The Community Employment (CE) Programme also plays a vital role in supporting participants to develop new skills, enhance their employability, and progress into further education, training, or employment. A strong emphasis was placed on education, professional development and practical skills-building. CE participants completed training across multiple disciplines, including youth work, administration, hospitality, safeguarding, health and safety and personal development. A total of 38 training engagements were recorded across the programme.
Community Services Programme	The Community Services Programme supports community-based organisations to provide local social, economic and environmental services that meet identified needs and provide employment locally, contributing to sustainable, inclusive and empowered communities. 7 staff are employed under the Community Services Programme. These staff provide support to ensure the Factory SYS and the Northside Youthspace remain open and accessible to the public.

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Staff Training & Development	Throughout 2025, LYS invested heavily in staff and volunteer training and development to ensure best practice delivery across all programmes. Training initiatives included Real U, Hub na nOg, Gaisce PAL training, Critical Response Training, and MindOut training. LYS strengthened links with educational institutions such as TUS, through our engagement in the development of a new Youth and Community Degree Programme. The organisation also achieved the NYCI Silver Health & Wellbeing Award, reflecting its commitment to high quality wellbeing practice.
Youth Spaces Buildings & Facilities	In 2025 LYS enabled the delivery of services and supports within dedicated, safe, accessible and youth friendly spaces across Limerick City & County. • Limerick Youth Service Headquarters, Lower Glentworth St. Limerick • Community Training Centre, Lower Glentworth St, Limerick. • The Factory, Southside Youth Space, Galvone Business Park, Limerick. • Northside Youth Space, Ballynanty Limerick • Rathkeale Youth Space, Abbey Court, Rathkeale, Co. Limerick • Nicholas St. Youth Space, Nicholas St, Limerick. • East Limerick Youth Project, Castleconnell • Garryowen Youth Together Project, John Street, Limerick. • The Solar Youth Space in Askeaton, Co. Limerick Working in partnership with local communities, LYS also facilitates youth clubs and programmes in community venues and facilities across Limerick city and county including provision in more isolated rural communities.
The Factory SYS (supported through the Community Services Programme)	In 2025, the Factory Southside Youth Space welcomed 48,126 users, averaging over 4,000 visitors per month and representing an increase of almost 12,000 from the previous year. A total of 57 community and youth groups accessed the facility, which continues to serve as a vital resource for individuals, community organisations, and sporting groups across the Southside. Supported by the POBAL Community Services Programme, which funds five fulltime staff and one manager, the Factory SYS provides a base for numerous local sporting and community groups, including a dance group engaging 35 young people weekly, daily fitness programmes for young mothers and teenagers, Limerick Cricket Club serving 35 young people from local schools and migrant communities, the Southill Men's Shed, and Limerick City Community Games, which hosted 950 young people across five weekends. Partnerships with Limerick Sports Partnership and the FAI development officers further extend social inclusion opportunities, while local national schools and clubs regularly use the space for indoor winter training and targeted events such as the Breaking Barriers tournament for countywide Youth Diversion participants. The SYS also supported six young people—three second level students and three participants in training schemes or third level placements—through work experience aimed at developing skills and employability. The facility provides a safe, accessible, youth friendly environment that promotes social connection, wellbeing, participation in healthy activities, and personal development. The SYS prioritises marginalised and vulnerable young people, supports positive lifestyle choices, builds interpersonal and citizenship skills, enhances employability through dedicated programmes, and contributes to reduced risk-taking behaviours.
Northside Youthspace (supported through the Community Services Programme)	The Northside Youth Space is a dedicated youth facility that supports the social, educational and creative development of young people, offering a wide range of activities and programmes designed to meet the needs of youth across the community. It is home to several key projects including: Youth Mental Health, Youth Diversion, Youth Café, Youth & Family Support, Drugs Education and Prevention and Sky Up Digital Hub. Thanks to its layout and versatile design, it also serves as a community hub accommodating staff, stakeholders and local groups to host exchanges, training sessions, meetings, clinics and art & wellness classes on a regular basis. They include but are not limited to Tusla, HSE, Barnardos, Iscoil, Sports Partnership & Limerick City Partnership. In 2025, the footfall amounted to approximately 10,500.

Limerick Youth Service
BOARD MEMBERS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

Section 4	Financial Review
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Before depreciation, Limerick Youth Service recorded a surplus of €307,323 in the year ended 31st December 2025. Limerick Youth Service recorded a surplus of €126,053 (2024: deficit €90,830) after depreciation in the amount of €181,270 (2024: €174,537) in the year ended 31st December 2025.

Revenue overall for 2025 was higher than 2024 and during the reporting period, Limerick Youth Service secured several streams of additional funding that strengthened our capacity to deliver core programmes and respond to emerging needs. This included a transfer of undertaking completed in respect of the Drugs Education Project funded under the UBU Your Place Your Space programme. This enabled greater engagement with young people, and the delivery of targeted interventions for those young people at risk.

Further funding was received to advance climate-focused initiatives. These resources supported the installation of solar panels at two sites in the city.

Challenges and Cost Pressures

Despite the positive impacts of these additional funding streams, the service continued to experience additional cost increases in the cost of materials and higher service and utility costs. Travel, catering, maintenance and contracted services all experienced upward price movements, which in turn placed additional strain on limited resources.

In the short to medium term, the principal risk and uncertainties facing Limerick Youth Service is the indicated budget reductions with regard to Limerick Youth Service Community Training Centre and 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. Uncertainty remains with regard to the future of the Factory Southside Youthsplace with guarantees only in place until Summer 2026.

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

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

Donations and Legacies income of €85,346 consist of fundraising income of €9,561 generated during the year and a bequest of €75,784 to assist Limerick Youth Service in their works.

The surplus recorded in 2025 includes the bequest of €75,784

At the end of 2025 reserves in the amount of €5,006,568 (2024 €4,880,515) 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, the amount of €1,885,894 (2024 €1,941,958) was restricted and not available for the general purposes of Limerick Youth Service at the end of the reporting period.

Of the net assets in the amount of €5,006,568 (2024 €4,880,515), €4,082,207 (2024 €4,147,712) can only be realised by disposing of tangible fixed assets or programme related investments.

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

- Department of Education and Youth (administered by Limerick and Clare Education and Training Board, Youth Work Ireland [via Pobal], Tusla)
- Department of Further and Higher Education, Research, Innovation and Science (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)
- Department of Children, Disability and Equality (via Pobal)

Section 5	Structure, Governance & Risk Management
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Structure

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

Recruitment and Appointment of Board Members

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

The Catholic and Church of Ireland Bishops (Patrons) each nominate two representatives to the Board of Limerick Youth Service. Other Board members are identified based on skills analysis as per annual Board skills audit document. Current Board membership include skills in the area of Accountancy, Audit & Risk, HR, Legal, Youth Work, IT, Community Development, Human Rights, Education, Youth Justice, Health & Safety and Facilities Management. At least four members of the Board shall be actively engaged in organisations relevant to the workings of Limerick Youth Service. A particular body/agency may be invited to nominate a Board member and that member must not act as a representative of that group in acting as a Board member. A Board pack is updated annually and circulated to all Board members. All Board members participate in induction.

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

Board Meetings

The Board meet a minimum of six times per year and met six times in 2025 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 2025 was as follows:-

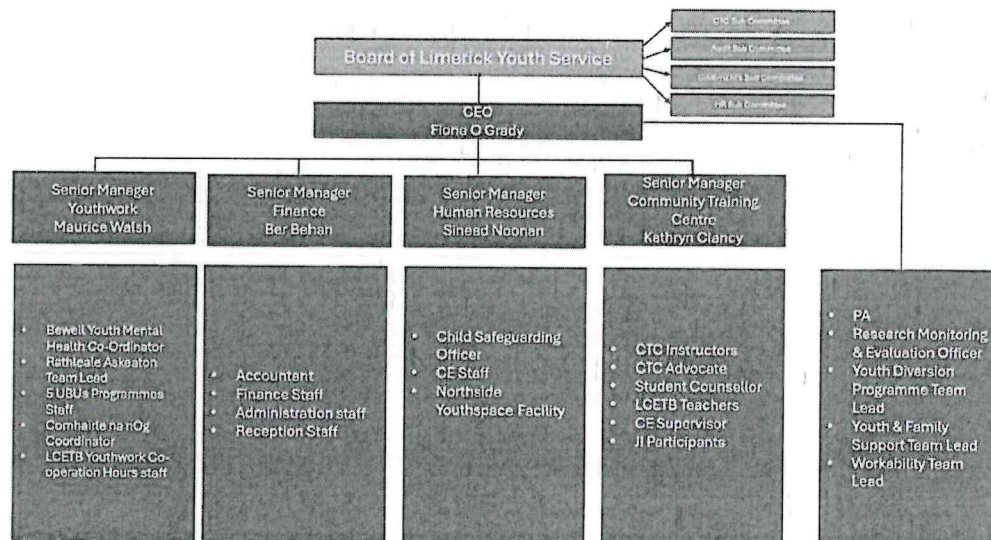
Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

Name	February 13th	April 24 th	June 26 th	September 4 th	October 16 th	December 4 th
Audrey Fehily	Yes	Yes	Yes	X	Yes	Yes
Mairead Holland	X	Yes	Yes	X	Yes	
Yvonne Delaney	Yes	X	Yes	X	X	X
Fr Tim Wrenn	X	Yes	Yes	Yes	X	Yes
Eoin Coughlan	Yes	Yes	Yes	Yes	Yes	Yes
Brian Ryan	Yes	Yes	Yes	Yes	Yes	Yes
Inspector Sandra Heelan	Yes (Online)	X	Yes	Yes (Online)	X	X
Joe O'Meara	X	Yes	Yes	Yes	Yes	Yes
Justin O'Connor	Yes	Yes	X	X	Yes	X
Sean O'Gorman	Yes	Yes	Yes (Online)	Yes	Yes	Yes
Mel Butler	Yes	Yes	Yes	X	Yes	X
Alan Holmes	Yes	Yes	Yes	Yes	Yes	Yes

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.

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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 2025 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 2025

Name	March 6 th	May 20 th	October 6 th	November 17 th
Fiona O'Grady	Yes	Yes	Yes	Yes
Paul Kelly	Yes	Yes	Yes	Yes
Bernadette Behan	Yes	X	Yes	Yes
Yvonne Delaney	Yes	Yes	Yes	Yes
Brian Ryan	Yes	Yes	X	Yes
Justin O'Connor	Yes	Yes	Yes	Yes

Community Training Centre Sub Committee 2025

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 CTC Committee oversaw a wide range of operational, learner-focused, and strategic matters throughout the period, monitoring enrolment levels, waiting lists, learner tracking, progression outcomes, and certification achievements while supporting the CTC Manager in maintaining a person-centred, holistic model of youth development. At a governance and strategic level, the Committee monitored impacts of reduced counselling hours, the submission and approval status of Business Plans for 2025 and 2026, and funding constraints arising from LCETB's proposal to reduce centre places from 100 to 80. Members raised concerns about the implications for vulnerable learners, infrastructure, staffing, and programme flexibility, and supported continued advocacy with LCETB.

Name	March 6 th	May 22 nd	September 18 th	December 1 st
Fiona O'Grady	Yes	Yes	Yes	Yes
Kathryn Clancy	Yes	Yes	Yes	Yes
Maurice Walsh	Yes	X	X	Yes
Zoe Gogarty	Yes	X	Yes	Yes
Tracy Lawlor	X	Yes	Yes	Yes
Bernadette Daly	Yes	Yes	Yes	X
Caroline Curley	Yes	x	Yes	X
Sgt. Aoife Bannon	X	X	Yes	Sergeant Rosaleen O'Connor (replacement)
Eoin Coughlan			Yes	Yes

Human Resources Sub Committee

In 2025, the Limerick Youth Service HR Committee focused on a wide-ranging programme of work including salary scale reviews and the impact of WRC agreements, extensive recruitment activity across multiple programmes, ongoing employee relations actions, continued rollout of mandatory and specialist staff training, retirement considerations, the development and approval of several new organisational policies, management of auto-enrolment and pension options, while also monitoring developments related to The Factory SYS and its funding position.

Membership & Attendance 2025

Name	January 27 th	April 15 th	June 3 rd	August 29 th	October 13 th	November 27 th
Aoife Walsh	X	X	Yes	Yes	Yes	Yes
Sean O'Gorman	Yes	Yes	Yes	Yes	Yes	Yes
Mairead Holland	Yes	Yes	Yes	Yes	Yes	Yes

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

Management Team

The Board delegates the day-to-day management of Limerick Youth Service to the CEO and Management Team who are as follows:-

CEO	Fiona O Grady
CTC General Manager	Kathryn Clancy
Youth Work Manager	Maurice Walsh
Finance and Administration Manager	Bernadette Behan
Human Resources Manager	Sinead Noonan

In 2025 Limerick Youth Service employed an average of 103 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. The CE Programme continues to serve as a key support mechanism for Limerick Youth Service's operational capacity. An average of 23 staff were employed under the Department of Social Protection Community Employment and Jobs Initiative.

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.

In 2025, Limerick Youth Service strengthened its organisational governance, compliance systems, and operational oversight through a wide range of reviews, audits, and regulatory processes. Key activities included updates to the Governance Code, completion of the Board Skills Audit, and ongoing refinement of the organisational Risk Register and policy registers.

Financial management

Limerick Youth Service maintains strong financial governance through a comprehensive set of structures designed to ensure accountability, transparency and accuracy in all financial matters. Key mechanisms include a dedicated Finance Manager and Internal Accountant, the oversight of an Audit Sub-Committee, and review by an External Auditor. The organisation operates under robust Financial Policy & Controls Procedures, supported by a Fundraising & Sponsorship Policy, an Apportionment Policy, and adherence to SORP auditing standards. These systems ensure that LYS meets the highest levels of financial stewardship expected of a registered charity and publicly funded organisation.

The organisation's Financial Policy & Procedures Manual is reviewed and approved by the Board on a regular basis and this was again completed in 2025. This manual provides clear guidance on the treatment of funding, purchasing, payroll, banking and accounting, while establishing a strong system of internal financial control. It supports staff in managing day-to-day financial transactions and ensures sound governance practices that protect the organisation and its stakeholders. Complementary policies, including the apportionment and fundraising policies, outline LYS's approach to allocating management support costs and the consistent application of direct and indirect expenditure across all programmes.

As part of its commitment to transparency and compliance, Limerick Youth Service submits its full annual accounts to the Charity Regulatory Authority and publishes SORP-formatted accounts and its Annual Report on the LYS website.

In 2025, LYS successfully managed a broad range of external audits and compliance checks, including, School Meals Inspection, the Rathkeale UBU Audit, and the Erasmus+ Review, alongside routine oversight visits from CCAP, UBU, Tusla and the Department of Education.

Compliance

Limerick Youth Service is fully compliant with the Youth Work Ireland Membership Charter and places strong emphasis on meeting all legislative, regulatory and funder requirements. The organisation maintains a comprehensive suite of governance and operational policies which are regularly reviewed and updated to reflect changes in legislation, best practice and regulatory standards and publishes audited annual accounts in SORP format to ensure transparency.

LYS submits detailed annual work plans, progress reports and final reports to funders in line with DPER requirements and undergoes routine on-site audits and monitoring visits from statutory bodies, all of which help verify adherence to

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

procedures and strengthen organisational systems. In 2025, additional compliance work included a Building Reinstatement Cost Assessment, and implementing updated national regulations such as revised vetting procedures, auto-enrolment and changes to IT licensing for the charity sector. Several policies were also reviewed and approved, including those on apportionment, adverse weather, remuneration, no smoking, mobile phone use, environmental sustainability, employee representation on external committees, and conflict of interest reinforcing LYS's commitment to strong governance, accountability, and regulatory integrity.

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. In 2025 the Board initiated a review of the risk register which will be completed in 2026. In addition, a separate Risk & Governance committee was established to focus on risk going forward.

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

- Risk Register
- Risk Management Policy
- Risk Assessment Guidelines for Staff
- Risk Mitigation
- Continuous Improvement
- Training and Awareness for staff and building a risk-aware culture

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. In 2025, LYS continued to prioritise the safety and protection of young people through the delivery of a comprehensive Child Safeguarding Training programme. Across the year, seven training sessions were delivered ensuring that staff, students and volunteers were equipped with the knowledge and skills required to uphold best practice in safeguarding. A total of 76 individuals completed Child Safeguarding Training in 2025. This included 24 staff, 26 students, and 26 volunteers representing a wide range of LYS programmes and community partners. Participants included youth workers, sessional staff, international students, new volunteers and staff from partner organisations. Training delivery was supported by multiple trainers throughout the year, ensuring broad coverage and high-quality facilitation.

Throughout 2025, the Safeguarding Committee worked to maintain and further strengthen organisational safeguarding systems and supports. Key areas of work included:

- Delivering safeguarding training and updating training materials as required.
- Participating in refresher and national training events hosted by Youth Work Ireland and NYCI.
- Supporting continued organisational compliance in areas such as vetting and safeguarding requirements for staff, students, and volunteers.
- Progressing the ongoing review and update of the Safeguarding Statement, Policies and Procedures.
- Holding four committee meetings across the year to track progress and emerging issues.
- Monitoring safeguarding trends and identifying areas for improvement within services.

This work ensured that LYS maintained strong governance, visibility and accountability in safeguarding practice, in line with national policy requirements and internal organisational standards.

Research monitoring & Evaluation

A key objective for Limerick Youth Service (LYS) is to ensure that young people benefit from responsive, needs-based services and supports that meet the highest standards of quality. In 2025, Research, Monitoring & Evaluation (RME) continued to play a central role in achieving this goal, with significant progress across multiple organisational initiatives, and quality improvement processes.

Throughout 2025, the RME function provided ongoing support to programme teams, driving improvements in data quality, evaluation processes and evidence-informed practice. Key achievements included:

- Completion of evaluation reports for the Transition programmes, international youthwork initiatives and Youth Leadership programmes.
- Coordination of Outcome Star implementation across several LYS services.
- Continued implementation of a learner database for the Community Training Centre (CTC).
- Substantial contributions to Planning, Monitoring & Evaluation (PME) requirements across UBU programmes, including completion of annual reporting.

These activities ensured consistent measurement of outcomes, increased accountability, and enhanced the organisation's ability to understand and respond to young people's needs. Collaboration with academic and sector partners remained a strong focus in 2025, positioning LYS as an active contributor to youth research and

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

evidence-based practice. Notable projects included:

- Participation in *Responding to Youth Social Withdrawal* study in partnership with LCETB and the University of Galway.
- Contribution to the national study *Meeting the Legal Needs of Children and Young People in Ireland*, led by the Community Law and Mediation Service.
- Engagement in *Giving Every Child the Best Start in Life: Lived Experiences of Children and Young Adults in Limerick City's Equity Initiative*, a qualitative research project exploring the experiences of children and young adults in local communities.
- Leading a major outcomes measurement project on evaluating the impact of Youthwork on Young Peoples Well-being.

Fundraising and Corporate Support External Partnerships & Corporate Engagement

In 2025, Limerick Youth Service (LYS) strengthened its network of external partners, deepening relationships that contributed significantly to staff development, programme enhancement and organisational growth. These partnerships played a vital role in ensuring that LYS continues to provide high-quality, responsive services to young people across Limerick.

Collaborations with key corporate partners included Sky, Roches Feed, Linesight and Munster Rugby. In addition, Limerick Youth Service was the beneficiary of church collections from a number of parishes across Limerick as well as individual donations including a significant charitable bequest.

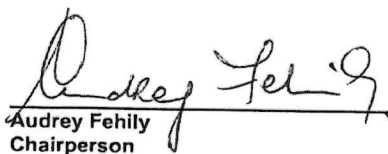
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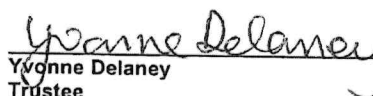
Looking forward to 2026, there are some areas of concern for our organisation, the rising cost of living and housing affordability have added additional layers of stress for many of the young people and families with whom we work. Young people are presenting to our services with more complex needs in the areas of social anxiety, mental health conditions and neurodiversity. Budgetary challenges arising from LCETB funding of the Community Training Centre is promoting some uncertainty for 2026. We are also concerned with the numbers of young people who are out of school across our programmes and activities and the impact this will have on young people going forward.

Despite these challenges, we acknowledge that the year ahead holds more opportunities for growth, innovation and positive impact, and our work will focus on the following areas:

- In 2026 we will continue to work on our Erasmus + programme and the delivery of a small-scale partnership programme focused on online safety and a youth participation project focused on health & well-being for young people.
- We look forward to engaging with the new Youth & Community Work Degree due to commence in TUS Mid West, in 2026 and to working with the third level institutions and other partners to develop innovative ways of upskilling and supporting staff.
- We will continue to expand links with private enterprise and build on the positive results we have achieved through our engagement with corporate entities in 2025 such as Community Foundation of Ireland, Sky and Stryker.
- The continued maintenance and development of Youth Facilities and spaces in the city and county is a priority identified in our strategic plan particularly in light of the insecurity regarding tenure in The Factory, Southside Youthspace and challenges with regard to premises in Garryowen.
- Our Governance & Risk committee are in the process of reviewing LYS legal structures to future proof our structures.
- We will continue our efforts in the areas of targeted youthwork which focuses our efforts on those who are most vulnerable through the provision of a range of supports out of school, evenings and at weekends.

Approved by the Board Members on 18th June 2026 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney
Trustee

Limerick Youth Service

BOARD MEMBERS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The trustees are responsible for preparing the Trustees' 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 trustees 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.

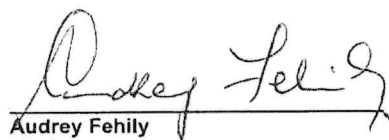
In preparing these financial statements, the trustees are required to:

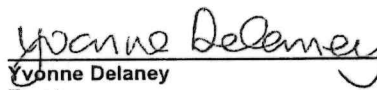
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements 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 trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees 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 18th June 2026 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney
Trustee

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 2025 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 2025 and of its surplus 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 trustees' 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 trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees 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 Trustees' Report is consistent with the financial statements;
- the Trustees' Report has been prepared in accordance with the Charities Act, 2009; and

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 trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 20, the trustees 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 trustees 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 trustees.
- Conclude on the appropriateness of the trustees' 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. 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.



SLATTERY & PARTNERS

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

18th June 2026

Limerick Youth Service

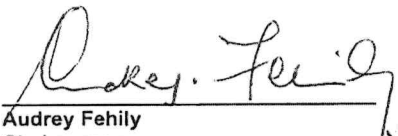
STATEMENT OF FINANCIAL ACTIVITIES

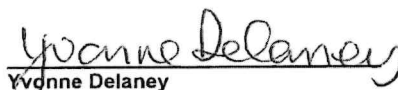
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	4.1	85,346	-	85,346	9,383	500	9,883
Charitable activities							
- Grants from governments and other co-funders	4.2	20,844	5,531,389	5,552,233	5,521	5,129,700	5,135,221
Investments	4.3	1,310	-	1,310	1,025	-	1,025
Other income	4.4	491,055	28,282	519,337	437,287	23,725	461,012
Total income		598,555	5,559,671	6,158,226	453,216	5,153,925	5,607,141
Expenditure							
Charitable activities	6.1	416,438	5,615,735	6,032,173	476,359	5,221,612	5,697,971
Net income/(expenditure)		182,117	(56,064)	126,053	(23,143)	(67,687)	(90,830)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		182,117	(56,064)	126,053	(23,143)	(67,687)	(90,830)
Reconciliation of funds:							
Total funds beginning of the year	20	2,938,557	1,941,958	4,880,515	2,961,700	2,009,645	4,971,345
Total funds at the end of the year		3,120,674	1,885,894	5,006,568	2,938,557	1,941,958	4,880,515

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 18th June 2026 and signed on its behalf by:


Audrey Fehily
Chairperson

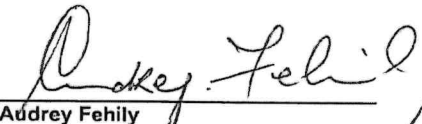

Yvonne Delaney
Trustee

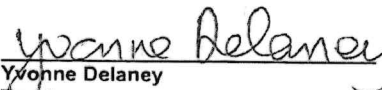
Limerick Youth Service
BALANCE SHEET
as at 31 December 2025

		2025	2024
	Notes	€	€
Fixed Assets			
Tangible assets	14	4,082,207	4,147,712
Current Assets			
Debtors	15	195,418	161,387
Investments	16	892,411	891,100
Cash at bank and in hand	17	903,796	727,687
		1,991,625	1,780,174
Creditors: Amounts falling due within one year	18	(1,067,264)	(1,047,371)
Net Current Assets		924,361	732,803
Total Assets less Current Liabilities		5,006,568	4,880,515
Funds			
Restricted trust funds		1,885,894	1,941,958
General fund (unrestricted)		3,120,674	2,938,557
Total funds	20	5,006,568	4,880,515

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 18th June 2026 and signed on its behalf by:


Audrey Fehily
Chairperson


Yvonne Delaney
Trustee

Limerick Youth Service
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		126,053	(90,830)
Adjustments for:			
Depreciation		181,270	174,537
Interest receivable and similar income		(1,310)	(1,025)
		<u>306,013</u>	<u>82,682</u>
Movements in working capital:			
Movement in debtors		(34,031)	13,773
Movement in creditors		18,174	218,749
		<u>290,156</u>	<u>315,204</u>
Cash flows from investing activities			
Interest received		1,310	1,025
Payments to acquire tangible assets		(115,765)	(43,379)
		<u>(114,455)</u>	<u>(42,354)</u>
Net cash used in investment activities			
		<u>(114,455)</u>	<u>(42,354)</u>
Net increase in cash and cash equivalents		175,701	272,850
Cash and cash equivalents at the beginning of the year		1,618,787	1,345,937
Cash and cash equivalents at the end of the year	17	<u><u>1,794,488</u></u>	<u><u>1,618,787</u></u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 2025 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 2025

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 by 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 2025

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% 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 2025

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	Unrestricted Funds €	Restricted Funds €	2025 €	2024 €
4.1	DONATIONS AND LEGACIES				
	Donations and legacies	<u>85,346</u>	<u>-</u>	<u>85,346</u>	<u>9,883</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

4.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
Youth Development	-	505,956	505,956	512,825
Youth Support	-	2,726,251	2,726,251	2,592,550
Training	-	1,525,700	1,525,700	1,508,582
Technical Support	20,844	773,482	794,326	521,264
	<u>20,844</u>	<u>5,531,389</u>	<u>5,552,233</u>	<u>5,135,221</u>
4.3 INVESTMENTS	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Investments	1,310	-	1,310	1,025
	<u>1,310</u>	<u>-</u>	<u>1,310</u>	<u>1,025</u>
4.4 OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Other income	-	-	-	300
Club Insurance	968	2,882	3,850	1,550
Rent	126,722	25,400	152,122	121,427
Management fees	363,365	-	363,365	337,735
	<u>491,055</u>	<u>28,282</u>	<u>519,337</u>	<u>461,012</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

5. DPER GRANT FUNDING NOTE

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Tusla	Department of Health	Child and Family Agency Section 56/59	Jan - Dec 2025	328,629	-0	65,507	65,507	371,738	328,629	-0	22,398
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Rathkeale - Additional Funds	Jan - Dec 2025	0	0	357	357	357	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU East Limerick - Transport	Jan - Dec 2025	0	0	19	19	19	0	0	-0
	Other Income	East Limerick own Income	2025	0	0	21	0	0	0	0	21
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Garryowen - Additional Funds	Jan - Dec 2025	0	0	434	434	434	0	0	0
Pobal/Youth Work Ireland	Department of Children, Disability and Equality	Youth Services Grant	Jan - Dec 2025	155,885	0	247	247	155,920	155,885	-0	212
	Other Income	Outreach- Own Income	2024/25	0	0	2,264	1,789	1,789	0	0	475
	Other Income	Bruff Youth Café Outreach	2022/23	0	0	566	221	221	0	0	345
	Other Income	Tesco Bagpacking re Our Lady QOP	2022	0	0	18	0	0	0	0	18
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Youth Information Centre	Jan - Dec 2025	59,417	0	0	0	59,155	59,417	0	262

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Irish Youth Justice Service	Department of Justice, Home Affairs and Migration	Communities Integration Fund	2020- 2024	0	0	110	110	110	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	LCETB Covid Minor Funds - Clubs Reinvigoration	2022	0	0	4,022	0	0	0	0	4,022
Youth Work Ireland	Department of Children, Disability and Equality	Volunteer Led Youthwork	2022	0	0	5,000	0	0	0	0	5,000
Erasmus	European Social Fund	Erasmus Cinema Project	2024-26	447	1,852	0	0	448	2,300	-0	-0
Leargas	Leargas	Leargas Garryowen	2024	500	0	0	0	500	500	0	0
Limerick and Clare Education and Training Board	Department of Education and Youth	Reach Funding RYS	2024/25	0	0	1	0	0	0	0	1
Limerick and Clare Education and Training Board	Department of Education and Youth	Community Training Centre	Jan - Dec 2025	1,256,501	6,445	-0	0	1,256,501	1,262,947	0	-0
-	Other Income	Community Training Centre - Own Income	Jan - Dec 2025	27,186	-0	-0	0	27,186	27,186	-0	-0
Tusla	Department of Health	Summer Programmes	Jan - Dec 2023	0	0	19	0	0	0	0	19
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	East Limerick Redistribution 2024	2024/25	0	0	161	161	161	0	0	0

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Tusla	Department of Health	Trauma and Resilience Fund	2024/25	0	0	320	320	320	0	0	0
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Summer Youth Work Programme Steps YC	2024/25	0	0	230	197	197	0	0	34
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Resilience - East Limerick	2025	0	0	3,521	146	3,130	0	0	391
Limerick City and County Council	Department of Climate, Energy and the Environment	Community Climate Action Fund	2025	86,203	0	0	0	86,203	86,203	0	0
Limerick City and County Council	Department of Children,Disability and Equality	Comhairle na nOg	Jan - Dec 2025	30,101	8,766	0	0	30,101	36,436	2,429	-0
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Covid Minor Grant - City Suburbs LCETB	2022-25	0	0	478	0	477	0	0	0
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Resilience - Limerick City Thematic	2025	6,406	0	0	0	3,164	6,406	0	3,242
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Resilience Garryowen UBU	2025	7,000	0	0	0	6,997	7,000	0	3

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

continued

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Redistribution LC Thematic	2025	4,405	0	0	0	4,326	4,405	0	79
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Redistribution Kings Island	2025	2,500	0	0	0	2,500	2,500	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	SolarYouthCaf e RYS	2024/25	0	0	2,000	0	2,000	0	0	0
Limerick City and County Council	Department of Rural and Community Development and the Gaeltacht	Social Intervention Fund - The Factory Southside Youth Space Community Services Programme	Jan - Dec 2025	140,780	14,184	0	0	140,780	102,098	52,866	0
Pobal	Department of Rural and Community Development and the Gaeltacht	Community Services Programme	2021-25	0	0	15,787	0	0	0	0	15,787
-	Other Income	Southside Youth Space- Own Income	2025	27,095	0	88,849	0	0	27,095	0	115,944
Limerick City and County Council	Department of Rural and Community Development and the Gaeltacht	Social Intervention Fund - Youth Cafes	Jan - Dec 2025	8,454	13,489	-0	0	8,454	13,414	8,529	-0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Ballynanty Youth Club Grant	2025	1,900	0	0	0	0	1,900	0	1,900

continued

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Kings Island Youth Club Grant	2025	2,570	0	0	0	0	2,570	0	2,570
Health Service Executive	Department of Health	Addiction Service - Signpost for Youth Project	Jan to Dec 2025	91,500	-0	13,261	13,261	89,361	91,500	-0	15,400
Mid West Regional Drugs and Alcohol Forum	Department of Health	MWRDAF Small Grants	2025	0	0	2,610	0	2,610	0	0	0
Redemptorists	Other income	Redemptorists Hardship Fund	2025	0	0	3,374	0	1,371	0	0	2,004
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, Disability and Equality	Minor Grant YW Integration	2022/23	0	0	3	0	0	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
Health Service Executive	Department of Health	Mental Health Project	Jan to Dec 2025	231,659	0	27,300	27,300	149,030	231,659	0	109,929
Health Service Executive	Department of Health	Additional Counselling Hours 2023	Jan to Dec 2025	20,000	0	23,455	21,900	21,900	20,000	0	21,554
	Other Income	Roches feeds	2024/25	0	0	2,090	2,033	2,033	0	0	57
Marathon Trust	Other Income	Ballycummin/ Raheen Youth	Once off in 2018	0	0	3,240	0	0	0	0	3,240

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
		Engagement Initiative									
Pobal	European Social Fund and the Department of Employment Affairs and Social Protection	Ability programme	2025	171,943	0	34,591	34,591	181,293	171,943	0	25,241
Tusla	Department of Health	Youth Participation Seed Funding	2020- 2025	0	0	471	471	471	0	0	0
Department of Children, Equality, Disability, Integration and Youth	Department of Children, Disability and Equality	What Works Network Support Fund	2019/ 2020	0	0	31	0	0	0	0	31
Limerick City and County Council	Department of Rural and Community Development and the Gaeltacht	Community Enhancement Programme	2025	4,960	0	0	0	4,960	4,960	0	0
Limerick and Clare Education and Training Board	Department of Education and Youth	Local Creative Youth Partnership Programme	2019 /2020	0	0	4	0	0	0	0	4
Irish Youth Justice Service	Department of Justice, Home Affairs and Migration	Garda Youth Diversion Projects	Jan-Dec 2025	560,833	0	51,690	0	574,295	560,833	0	38,228
	Other income	Work to Learn	Jan-Dec 2025	0	0	593	0	0	0	0	593
Basis Point	Other Income	Crisis	Jan - Dec 2025	2,485	0	8,789	0	2,559	2,485	0	8,715
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2023	0	0	5	0	5	0	0	0

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Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2024	0	0	631	0	0	0	0	631
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2024	0	0	394	0	114	0	0	280
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2023/24	0	0	458	0	344	0	0	114
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2024	0	0	-0	0	0	0	0	-0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2024	0	0	402	0	400	0	0	2
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Drugs Education and Prevention Strategy	2025	171,151	0	0	0	162,906	171,151	0	8,245
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Rathkeale/Ask eaton	2025	241,452	0	648	648	241,388	241,452	0	712
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Garryowen Youth Project	2025	156,267	0	2,642	2,642	158,836	156,267	0	73

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU LAVA JAVAS Youth Project	2025	206,427	0	2,957	2,957	208,701	206,427	0	684
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU City Suburbs	2025	212,976	0	765	765	212,277	212,976	0	1,464
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU East Limerick Youth Project	2025	206,059	0	1,481	1,481	206,914	206,059	0	626
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	UBU Kings Island and Surrounds	2025	155,300	0	3,584	3,584	154,339	155,300	0	4,546
Limerick City Partnership	Other income	SICAP Covid 19	2025	1,394	0	0	1,198	1,198	1,394	0	196
Limerick and Clare Education and Training Board	Department of Culture, Communications and Sport	Artist in Residency	2022/23	0	0	37	0	0	0	0	37
Youthwork Ireland	Department of Children, Disability and Equality	Youth Climate Justice Project	2022/23	0	0	1,345	1,345	1,345	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Covid Fund Minor Grant Rathkeale	2024	0	0	23	23	23	0	0	-0
Tusla	Department of Children, Disability and Equality	CYPSC	2021-25	0	0	0	0	0	0	0	0

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
NOSP - Health Service Executive	Department of Health	Making Services More Accessible	Dec 20 - Dec 2024	4,000	0	1,742	386	386	4,000	0	5,356
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	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, Disability and Equality	West Limerick Junior Leader Group	2024	0	0	108	91	91	0	0	16
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Youth work Programme	2023/24	0	0	188	188	188	0	0	0
Community Foundation	Other income	Late Late Show Appeal	2023/24	40,000	0	55,864	0	37,367	40,000	0	58,497
Job Initiative Scheme	Department of Social Protection	Job Initiative Scheme	2021/22	0	77	0	0	0	0	77	0
Limerick Sports Partnership	Department of Culture, Communications and Sport	Summer Provision - Diversity Group LSP	2021/22	0	0	3	0	0	0	0	3
Limerick Sports Partnership	Department of Culture, Communications and Sport	Summer Provision - Homelessness LSP	2021-23	0	0	9	0	0	0	0	9
Limerick Sports Partnership	Department of Culture, Communications and Sport	Summer Provision Children	2022/23	0	0	0	0	0	0	0	0

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Capital Grant LCETB - Rathkeale Askeaton UBU	2022/23	0	0	11	0	0	0	0	11
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Capital Grant LCETB - City Suburbs UBU	2022/23	0	0	857	857	857	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Capital Grant LCETB - Kings Island UBU	2022/23	0	0	394	320	320	0	0	74
	Other income	Arts Council 2021	2022/23	0	0	1,009	652	652	0	0	357
Health Service Executive	Department of Health	MWRDAF - GYDP 2021	2021/22	0	0	5	0	0	0	0	5
Health Service Executive	Department of Health	MWRDAF - Rathkeale Youth Space	2023/24	6,000	0	6,000	6,000	10,661	6,000	0	1,339
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, Disability and Equality	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 and the Gaeltacht	Employability LCCC Kings Island	2025	19,968	13,669	0	0	19,668	13,296	20,341	0
Limerick Sports Partnership	Department of Culture, Communications and Sport	LSP Rathkeale UBU	2022	0	0	2	0	2	0	0	-0

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick Sports Partnership	Department of Culture, Communications and Sport	LSP Lava Javas	2022	0	0	68	0	0	0	0	68
Tusla	Department of Children, Disability and Equality	Ukraine Fund	2024/25	27,000	0	8,228	8,228	20,788	27,000	0	14,440
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Youth Club Grant St Munchins; Senior Boys	2025	1,860	0	1,842	1,074	1,074	1,860	0	2,628
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Youth Club Grant The Saturdays	2022/23	0	0	306	292	292	0	0	14
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Youth Club Grant Young Women's Integration Group	2022/23	0	0	148	148	148	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programmes	2022/23	0	0	58	0	0	0	0	58
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Summer Programme - TUSLA	2024	0	0	0	0	0	0	0	0
Limerick Sports Partnership	Department of Culture, Communications and Sport	LSP Cappamore Youth Club	2022/23	0	0	2	0	0	0	0	2

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Rathkeale Youth Café	2025	1,850	0	1,065	1,065	2,912	1,850	0	3
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, Disability and Equality	Capacity Building Grant	2022/23	0	0	2,506	0	0	0	0	2,506
Youth Work Ireland	Department of Children, Disability and Equality	Training Workshops	2022/23	0	0	800	0	0	0	0	800
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	LCETB Ukraine IF	2024/25	13,711	0	42,797	37,583	37,583	13,711	0	18,925
Limerick City and County Council	Department of Children, Disability and Equality	Ukraine Residential LCCC	2023/24	0	0	58	0	0	0	0	58
Job Initiative Scheme	Department of Social Protection	JI Scheme 2023/24	2023/24	0	1,738	4,935	0	0	3,197	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	RYS/Askeaton YC Grant	2025	2,630	0	0	0	2,630	2,630	0	0
National Youth Council	Department of Culture, Communications and Sport	NYC Artist in Residence Rathkeale	2023/24	0	0	611	611	611	0	0	0
Community Employment Scheme	Department of Social Protection	CE Scheme 2023/24	2023/24	0	24,875	15,018	15,018	0	0	0	-0

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Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
St. Stephens Green Trust		St. Stephens Green Trust	2025	1,920	0	0	0	1,815	1,920	0	105
Erasmus Year 2	European Social Fund	Erasmus Year 2	2024/25	6,810	21,452	0	0	1,529	28,262	0	5,281
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	LCETB Community Engagement	2024/25	0	0	1,741	0	0	0	0	1,741
Erasmus Year 3	European Social Fund	Erasmus Year 3	2024	10,179	0	21,707	21,707	31,886	0	10,179	-0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	LCETB Summer Programme - Social Gaming Group	2024	0	0	0	0	0	0	0	0
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	YDP Summer Programme	2024	0	0	141	0	0	0	0	141
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	LCETB Summer Programme - 2 Peak Challenge	2024	0	0	220	0	220	0	0	0
Job Initiative Scheme	Department of Social Protection	JI Scheme 2024/25	2024/25	7,632	1,633	4,152	4,152	11,784	9,265	-0	-0
Tusla	Department of Health	Mungret Gate - IPIF	2024/25	45,000	0	100,271	53,486	53,486	45,000	0	91,785
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Hospital YC Grant	2024	0	0	1,600	0	901	0	0	699

Limerick Youth Service

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Social Gaming Group YC Grant	2024/25	1,390	0	1,519	0	2,052	1,390	0	857
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	Lava Javas YC Grant	2024	1,850	0	191	0	1,854	1,850	0	187
Community Employment Scheme	Department of Social Protection	CE Scheme 2024/25	2024/25	261,344	17,546	48,690	0	283,251	243,449	35,441	17,041
Tusla	Department of Children, Disability and Equality	CYPSC	2025	0	0	5,430	0	5,319	0	0	112
IPIF Fund	Department of Children, Disability and Equality	International Protection Integration Fund	2024	0	0	48,000	0	48,000	0	0	0
Limerick City and County Council	Department of Rural and Community Development and the Gaeltacht	Gather and Grow	2024	0	4,243	0	0	0	4,243	0	0
Erasmus	European Social Fund	Erasmus YMH Conference	2024/25	0	0	43,861	0	5,542	0	0	38,319
Leargas	European Social Fund	Erasmus + Connecting Nuerodioverge nt Young People in Virtual YW Spaces	2025	24,000	0	0	0	5,270	24,000	0	18,730
Leargas	European Social Fund	Youth Mobility	2025/26	50,279	0	0	0	44,585	50,279	0	5,694

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Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick City and County Council	Department of Children, Disability and Equality	World Africa Day	2025	7,500	0	0	0	7,500	7,500	0	0
Job Initiative Scheme	Department of Social Protection	JI Scheme 2025/26	2025/26	12,925	0	0	0	14,643	12,925	1,718	0
Health Service Executive	Department of Health	MWRDAF - Northside Travellers	2025	2,000	0	0	0	1,439	2,000	0	561
Limerick City and County Council	Department of Children, Disability and Equality		2025	2,000	0	0	0	2,000	2,000	0	0
Limerick and Clare Education and Training Board	Department of Culture, Communications and Sport	Artist in Residency	2025	5,000	0	0	0	5,000	5,000	0	0
Health Service Executive	Department of Health	MWRDAF - DEPS	2025	6,000	0	0	0	0	6,000	0	6,000
Limerick and Clare Education and Training Board	Department of Children, Disability and Equality	LCETB additional Support worker	2025/26	7,022	0	0	0	3,540	7,022	0	3,482
Health Service Executive	Department of Health	MWRDAF - Southside Youth Space	2025	2,000	0	0	0	1,747	2,000	0	253
Community Employment Scheme	Department of Social Protection	CE Scheme 2025/26	2025/26	153,006	0	0	0	109,618	153,006	18,887	62,275
Tusla	Department of Health	Booklet Griffin House	2025/26	2,150	0	0	0	470	2,150	0	1,680
Limerick and Clare Education and Training Board	Department of Culture, Communications and Sport	Youth Night	2025	8,100	0	0	0	7,729	8,100	0	371

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Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Intermediary/ Agency	Grantor/Sponsoring Government Department	Name of Grant	Term	Grant Approved 2025	Grant due 31/12/2024	Deferred Income at 31/12/24	Released from Deferred 2025	Income Recognised in SOFA	Amount Received 2025	Grant due 31/12/2025	Deferred Income to 2026
Limerick City and County Council	Department of Children,Disability and Equality	Traveller Event	2025	972	0	0	0	972	0	972	0
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Youth Club Equipment Grants	2023/24	0	0	351	0	0	0	0	351
School Meals (Local Projects) Scheme	Department of Social Protection	School Meals (Local Projects) Scheme	2024/25	506	21	1,804	909	1,275	909	21	1,056
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Youth Club Grants	2024/25	1,880	0	8,674	0	8,266	1,880	0	2,288
Pobal	Department of Rural and Community Development and the Gaeltacht	Community Services Programme	2025	181,905	0	19,943	0	169,550	181,905	0	32,298
Limerick and Clare Education and Training Board	Department of Children,Disability and Equality	Minor Grants ETB	2024	0	0	2,226	0	100	0	0	2,126
	Total			5,500,776	129,992	836,405	336,474	5,509,438	5,476,899	151,460	818,374

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Youth Development	477,495	-	36,816	514,311	512,217
Youth Support	2,417,580	-	330,890	2,748,470	2,560,770
Training	1,510,386	-	14,784	1,525,170	1,506,207
Technical Support	1,035,778	-	208,444	1,244,222	1,118,777
	<u>5,441,239</u>	<u>-</u>	<u>590,934</u>	<u>6,032,173</u>	<u>5,697,971</u>

6.2 ANALYSIS OF DIRECT COSTS BY ACTIVITY

	Youth Support	Youth Development	Training	Technical Support	2025	2024
	€	€	€	€	€	€
Wages and salaries	1,754,658	347,722	1,017,365	876,372	3,996,117	3,780,684
Rent payable	106,879	3,500	91,045	9,087	210,512	174,866
Insurance	59,657	16,879	20,351	4,679	101,566	102,036
Light and heat	13,868	26,033	50,562	36,252	126,715	131,449
Repairs and maintenance	26,670	9,103	115,125	41,158	192,056	148,837
Programmes	331,375	59,903	156,987	19,801	568,065	514,277
Special inputs	-	-	15,246	-	15,246	21,613
Fundraising, Training and Residential Expenses	24,868	1,997	8,331	4,836	40,033	57,246
Advertising, stationery and telephone	23,358	4,104	19,441	16,992	63,895	88,490
Travel and transport costs	63,820	1,535	3,178	7,404	75,936	80,056
Security costs	3,576	6,036	-	9,869	19,481	14,035
Canteen	-	-	12,547	-	12,547	12,217
General expenses	-	-	-	-	-	1,034
Subscriptions	8,850	683	209	9,328	19,070	20,548
	<u>2,417,580</u>	<u>477,495</u>	<u>1,510,386</u>	<u>1,035,778</u>	<u>5,441,239</u>	<u>5,147,368</u>

6.3 ANALYSIS OF DIRECT COSTS BY ACTIVITY

	Youth Support	Youth Development	Training	Technical Support	2025	2024
	€	€	€	€	€	€
Management support costs	305,965	32,289	2,777	22,334	363,365	337,735
Legal and professional	11,673	1,501	5,415	(1,280)	17,309	10,539
Audit fees	13,252	3,026	6,574	3,594	26,445	25,263
Depreciation	-	-	-	181,270	181,270	174,537
Bank charges	-	-	18	2,527	2,545	2,529
	<u>330,890</u>	<u>36,816</u>	<u>14,784</u>	<u>208,444</u>	<u>590,934</u>	<u>550,603</u>

6.4 SUPPORT COSTS

	Charitable Activities	2025	2024
	€	€	€
Training	14,784	14,784	15,896
Youth Support	330,890	330,890	314,626
Youth Development	36,816	36,816	48,405
Technical Support	208,444	208,444	171,676
	<u>590,934</u>	<u>590,934</u>	<u>550,603</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 €	2024 €
Training	Employee Hours	14,784	15,896
Youth Support	Employee Hours	330,890	314,626
Youth Development	Employee Hours	36,816	48,405
Technical Support	Employee Hours	208,444	171,676
		<u>590,934</u>	<u>550,603</u>

8. NET INCOME

	2025 €	2024 €
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	181,270	174,537
Auditor's remuneration: - audit services	<u>26,445</u>	<u>25,263</u>

9. INVESTMENT AND OTHER INCOME

	2025 €	2024 €
Bank interest	<u>1,310</u>	<u>1,025</u>

10. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Technical Support	35	36
Training	12	12
Youth Development	4	4
Youth Support	52	49
	<u>103</u>	<u>101</u>

The staff costs comprise:

	2025 €	2024 €
Wages and salaries	<u>3,996,117</u>	<u>3,780,664</u>

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

	2025 Number of Employees	2024 Number of Employees
€60,001 - €70,000	4	2
€70,001-€80,000	<u>1</u>	<u>2</u>

The total key management personnel salaries for five positions were €327,339 (2024 : €332,659).

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

12. BOARD MEMBERS' REMUNERATION AND EXPENSES

During the financial year, no Board Members received any remuneration or other benefits (2024 : €NIL).

During the financial year, no Board Member expenses have been incurred (2024 : €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;

	2025 €	2024 €
Pension cost	<u>136,590</u>	<u>126,897</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 2025	5,203,698	1,399,762	457,123	7,060,583
Additions	-	95,841	19,924	115,765
At 31 December 2025	<u>5,203,698</u>	<u>1,495,603</u>	<u>477,047</u>	<u>7,176,348</u>
Depreciation				
At 1 January 2025	1,235,198	1,275,415	402,258	2,912,871
Charge for the financial year	104,074	44,856	32,340	181,270
At 31 December 2025	<u>1,339,272</u>	<u>1,320,271</u>	<u>434,598</u>	<u>3,094,141</u>
Net book value				
At 31 December 2025	<u>3,864,426</u>	<u>175,332</u>	<u>42,449</u>	<u>4,082,207</u>
At 31 December 2024	<u>3,968,500</u>	<u>124,347</u>	<u>54,865</u>	<u>4,147,712</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.

15. DEBTORS

	2025 €	2024 €
Other debtors	23,446	16,531
Prepayments	<u>171,972</u>	<u>144,856</u>
	<u>195,418</u>	<u>161,387</u>

16. INVESTMENTS

	2025 €	2024 €
Bank deposits	<u>892,411</u>	<u>891,100</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

17.	CASH AND CASH EQUIVALENTS	2025	2024		
		€	€		
	Cash and bank balances	903,796	727,687		
	Bank overdrafts	(1,719)	-		
	Cash equivalents	892,411	891,100		
		<u>1,794,488</u>	<u>1,618,787</u>		
18.	CREDITORS	2025	2024		
	Amounts falling due within one year	€	€		
	Amounts owed to credit institutions	1,719	-		
	Trade creditors	18,854	17,518		
	Taxation and social security costs (Note 19)	78,348	74,740		
	Accruals	110,991	84,635		
	Deferred Income	857,352	870,478		
		<u>1,067,264</u>	<u>1,047,371</u>		
19.	TAXATION AND SOCIAL SECURITY	2025	2024		
		€	€		
	Creditors:				
	PAYE / PRSI	<u>78,348</u>	<u>74,740</u>		
20.	FUNDS				
20.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds	
		€	€	€	
	At 1 January 2024	2,961,700	2,009,645	4,971,345	
	Movement during the financial year	(23,143)	(67,687)	(90,830)	
	At 31 December 2024	2,938,557	1,941,958	4,880,515	
	Movement during the financial year	182,117	(56,064)	126,053	
	At 31 December 2025	<u>3,120,674</u>	<u>1,885,894</u>	<u>5,006,568</u>	
20.2	ANALYSIS OF MOVEMENTS ON FUNDS				
	Balance	Income	Expenditure	Transfers	Balance
	1 January			between	31 December
	2025			funds	2025
	€	€	€	€	€
	Restricted funds				
	Restricted	1,941,958	5,559,671	-	1,885,894
	Unrestricted funds				
	Unrestricted General	2,938,557	598,555	-	3,120,674
	Total funds	<u>4,880,515</u>	<u>6,158,226</u>	<u>-</u>	<u>5,006,568</u>

Limerick Youth Service
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

20.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	1,981,541	887,311	(929,242)	1,939,610
Unrestricted general funds	2,100,666	1,102,595	(136,303)	3,066,958
	4,082,207	1,989,906	(1,065,545)	5,006,568

Limerick Youth Service aims to maintain adequate reserves, where feasible, to support the following:

- Working capital (cash flow): To have adequate cash flows to manage its resources and sustain operations in the short and medium term.
- Capital maintenance: To have sufficient funds to maintain its Fixed Assets to include where possible contingency costs.
- Other Contingencies: To maintain sufficient reserves for unforeseen events e.g. the loss of a major income source.
- Restricted funds: These are funds unspent at the year-end that will be spent in line with the funders wishes and intentions in future years. These funds are not available for any other use.
- Where there are insufficient funds, the Board will use unrestricted reserves from previous years for the purpose of fulfilling the organisations charitable purpose.

21. CAPITAL COMMITMENTS

The charity had no capital commitments at the financial year-ended 31 December 2025.

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. CONTROLLING PARTY

The organisation is under the control of its Board Members.

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board Members on 18th June 2026.

LIMERICK YOUTH SERVICE
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025
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 2025

	2025 €	2024 €
Income	6,156,916	5,606,116
Expenses		
Wages and salaries	3,996,117	3,780,664
Rent payable	210,512	174,866
Insurance	101,566	102,036
Light and heat	126,715	131,449
Repairs and maintenance	192,056	148,837
Management fees	363,365	337,735
Programmes	568,065	514,277
Special Inputs	15,246	21,613
Fundraising Training and Residential Expenses	40,033	57,246
Advertising, stationery and telephone	63,895	88,490
Travel and transport costs	75,936	80,056
Security costs	19,481	14,035
Legal and professional	17,309	10,539
Auditor's remuneration	26,445	25,263
Bank charges	2,545	2,529
Canteen	12,547	12,217
General expenses	-	1,034
Subscriptions	19,070	20,548
Depreciation	181,270	174,537
	6,032,173	5,697,971
Miscellaneous income		
Bank interest	1,310	1,025
Net surplus/(deficit)	126,053	(90,830)

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	65,505	57,744
2025 Allocation	328,629	363,765
Other Income	-	-
Total Income	394,134	421,509
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	268,468	253,490
Rent	16,000	14,400
Insurance	8,601	8,400
Repairs Maintenance and Equipment	2,454	10,705
Programmes	21,488	18,527
Transport	3,437	5,292
Staff Travel	611	447
Sundry	293	608
Administration Fees	38,718	33,425
Training	2,864	2,168
Advertising, Stationery, Telephone and R&D	5,565	5,432
Health and Safety	1,250	1,110
Audit	1,989	2,000
Total Expenditure	371,738	356,004
Surplus/Deficit	22,396	65,505
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	36,715	48,574
2025 Allocation	91,500	86,872
Other Grants - CSEF	20,000	-
Other Income	-	-
Total Income	148,215	135,446
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	71,019	63,982
Rent	1,500	4,000
Light and Heat	-	-
Insurance	3,036	3,152
Repairs Maintenance and Equipment	405	1,566
Counselling Support (provided by external counsellors) (Note 1)	19,910	13,100
Programmes	2,274	-
Sundry	589	718
Administration Fees	8,150	9,500
Training	3,113	918
Advertising, Stationery, Telephone and R&D	621	455
Health and Safety	112	402
Audit	533	938
Bank Charges	-	-
Total Expenditure	111,261	98,731
Surplus/Deficit	36,954	36,715
(Surplus deferred to 2026)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	29,042	16,352
2025 Allocation	235,659	137,185
Other Income	400	1,058
Total Income	265,101	154,595
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	114,585	96,915
Rent	4,200	4,000
Light and Heat	-	-
Insurance	2,765	3,680
Repairs Maintenance and Equipment	4,297	299
Counselling Support (provided by external counsellors)	-	-
Programmes	2,661	1,553
Transport	-	-
Staff Travel	-	-
Sundry (Subscriptions)	942	1,308
Sundry (Recruitment)	-	-
Administration Fees	13,705	12,796
Training	3,556	1,978
Advertising, Stationery, Telephone and R&D	2,065	1,390
Health and Safety	402	650
Audit	639	984
Bank Charges	-	-
Total Expenditure	149,816	125,553
Surplus/Deficit	115,285	29,042
(Surplus deferred to 2026)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	248	331
2025 Allocation	155,885	148,120
Other Income	-	-
Total Income	156,133	148,451
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	155,639	147,352
Insurance	-	-
Repairs Maintenance and Equipment	281	851
Phone	-	-
Programmes	-	-
Staff Travel	-	-
Sundry (Subscriptions)	-	-
Training	-	-
Advertising, Stationery, Telephone and R&D	-	-
Health and Safety	-	-
Audit	-	-
Total Expenditure	155,920	148,203
Surplus/Deficit	213	248
(Surplus deferred to 2026)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	-	(14,283)
2025 Allocation	59,417	71,415
Other Income	-	-
Total Income	59,417	57,132
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	46,390	43,574
Rent	3,500	3,500
Phone	344	386
Insurance	1,536	1,016
Repairs Maintenance and Equipment	391	67
Programmes	222	1,303
Staff Travel	-	51
Sundry (Subscriptions)	333	329
Administration Fees	6,038	5,947
Training	47	-
Advertising, Stationery, Telephone and R&D	-	603
Health and Safety	-	196
Audit	355	160
Total Expenditure	59,156	57,132
Surplus/Deficit	261	0
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	(8,767)	54
2025 Allocation	36,138	16,247
Other Income	300	-
Total Income	27,671	16,301
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	18,018	14,972
Rent	787	770
Light and Heat	-	-
Insurance	515	300
Repairs Maintenance and Equipment	-	-
Security	-	-
Programmes	9,682	7,261
Transport	-	675
Staff Travel	-	-
Sundry	-	-
Administration Fees	750	773
Training	-	42
Advertising, Stationery, Telephone and R&D	349	275
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	30,101	25,068
Surplus/Deficit	(2,430)	(8,767)
(Deficit Due from LCCC - accrued income 2025)		

Limerick Youth Service

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT AND THE GAELTACHT – 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 AND THE GAELTACHT – 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 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	2,792	(6,621)
2025 Allocation CSP	181,905	186,548
2025 Allocation LCCC	101,931	116,933
Other Income	-	437
Total Income	286,628	297,297
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension - CSP Funded	169,550	184,846
Gross Salary, Employer's PRSI and Pension - LCCC Funded	50,417	41,467
Light and Heat	26,033	24,077
Insurance	10,752	8,000
Repairs Maintenance and Equipment	15,386	9,133
Security		3,158
Programmes	8,838	3,132
Transport		-
Staff Travel	7	-
Sundry	180	-
Administration Fees	19,546	13,400
Training	377	-
Advertising, Stationery, Telephone and R&D	5,195	2,193
Health and Safety	1,562	2,500
Audit	2,486	2,600
Bank Charges	-	-
Total Expenditure	310,330	294,505
Surplus/Deficit - Overall	(23,702)	2,792
Surplus/(Deficit) - CSP Funded	32,298	19,943
(Surplus deferred to 2026)		
Surplus/(Deficit) - Other Funded	(56,000)	(17,151)
	(23,702)	2,792

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT AND THE GAELTACHT – 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 2025**

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	(13,271)	(7,393)
2025 Funds received	13,414	7,320
Other Grants		
DCYA Capital Funding Scheme		
Allocation Returned to LCCC		
Other Income	1,890	1,559
Total Income	2,034	1,486
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	6,396	5,520
Rent	-	-
Light and Heat	-	-
Insurance	313	357
Repairs Maintenance and Equipment	595	341
Security	-	-
Programmes	2,495	7,153
Transport	-	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	313	1,386
Training	-	-
Advertising, Stationery, Telephone and R&D	231	-
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	10,344	14,757
Surplus/Deficit - Overall	(8,311)	(13,271)

The deficit shown relates to 2025 funds due at year end received in 2026

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

EUROPEAN SOCIAL FUND AND THE DEPARTMENT OF
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 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	34,726	(13,487)
2025 Funds received	171,943	210,383
Other Income	-	-
Total Income	206,669	196,896
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	136,830	128,852
Rent	9,107	5,950
Light and Heat	-	-
Insurance	-	-
Repairs Maintenance and Equipment	2,175	1,464
Security	-	-
Programmes	27,016	19,418
Transport	-	499
Staff Travel	601	475
Sundry (Subscriptions + Recruitment)	-	369
Administration Fees	1,922	1,500
Training	1,665	1,522
Advertising, Stationery, Telephone and R&D	1,307	1,451
Health and Safety	670	670
Audit	-	-
Bank Charges	-	-
Total Expenditure	181,293	162,170
Surplus/Deficit - Overall	25,376	34,726
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

DEPARTMENT OF JUSTICE, HOME AFFAIRS AND MIGRATION**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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	50,487	24,502
2025 Funds received	560,833	605,499
Other Grant	-	-
Other Income	-	-
Total Income	611,320	630,001
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	393,783	396,915
Rent	23,703	20,118
Light and Heat	2,615	3,640
Insurance	14,745	10,759
Repairs Maintenance and Equipment	8,573	10,187
Security	773	1,176
Programmes	29,666	39,708
Transport	6,905	9,301
Staff Travel	1,713	1,343
Sundry	2,823	1,409
Administration Fees	57,570	65,766
Staff Supervision and Support	11,813	-
Training	3,507	7,978
Advertising, Stationery, Telephone and R&D	10,553	7,521
Health and Safety	2,143	2,149
Audit	3,410	1,544
Bank Charges	-	-
Total Expenditure	574,295	579,514
Surplus/Deficit	37,025	50,487
(Surplus deferred to 2026)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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

UBU YOUTH PROJECT - DRUGS EDUCATION AND PREVENTION STRATEGY

PURPOSE OF GRANT:

This initiative supports community wellbeing by promoting healthy lifestyles, providing education and training to address local needs, and offering safe, drug-free spaces for social connection. It focuses on preventative work by engaging young people in positive activities, while also supporting parents and families through guidance and training.

YEAR ENDED 31st DECEMBER 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	-	-
2025 Funds received	171,151	-
Other Grant		-
Other Income		-
Total Income	171,151	-
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	95,827	-
Rent	9,000	-
Light and Heat		-
Insurance	3,500	-
Repairs Maintenance and Equipment	5,726	-
Security	113	-
Programmes	19,410	-
Transport	1,673	-
Staff Travel	563	-
Sundry		-
Administration Fees	18,769	-
Training	4,000	-
Advertising, Stationery, Telephone and R&D	2,975	-
Health and Safety	521	-
Audit	829	-
Bank Charges	-	-
Total Expenditure	162,906	-
Surplus/Deficit	8,245	-
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	1,004	348
2025 Funds received	241,452	231,055
Other Grant - Additional 2024		16,000
Other Income	842	1,070
Total Income	243,298	248,473
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	158,983	159,205
Rent	6,200	5,700
Light and Heat	8,612	7,831
Insurance	5,244	4,155
Repairs Maintenance and Equipment	6,787	6,231
Security	-	524
Programmes	17,934	20,343
Transport	-	2,846
Staff Travel	5,632	5,887
Sundry	1,508	1,328
Administration Fees	24,741	23,976
Training	502	2,000
Advertising, Stationery, Telephone and R&D	4,137	6,030
Health and Safety	1,094	730
Audit	1,213	682
Bank Charges	-	-
Total Expenditure	242,587	247,469
Surplus/Deficit	711	1,004
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	2,641	643
2025 Allocation	156,267	149,538
Other Income	-	-
Total Income	158,908	150,181
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	99,286	98,354
Rent	8,253	8,190
Insurance	3,556	2,478
Repairs Maintenance and Equipment	2,610	3,622
Security	-	-
Programmes	20,998	7,659
Transport	-	5,000
Staff Travel	-	-
Sundry	273	-
Administration Fees	17,429	16,040
Training	2,000	2,500
Advertising, Stationery, Telephone and R&D	3,094	2,647
Health and Safety	517	479
Audit	822	571
Bank Charges	-	-
Total Expenditure	158,836	147,540
Surplus/Deficit	72	2,641
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

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**DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
LIMERICK AND CLARE EDUCATION AND TRAINING BOARD****UBU – LIMERICK THEMATIC 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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	2,958	556
2025 Allocation	217,238	197,538
Other Income	-	-
Total Income	<u>220,196</u>	<u>198,094</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	157,192	141,360
Rent	6,910	4,500
Light and Heat	-	-
Insurance	4,546	3,822
Repairs Maintenance and Equipment	2,646	500
Security	-	-
Programmes	14,867	12,295
Transport	1,035	3,143
Staff Travel	-	120
Sundry	-	-
Administration Fees	22,121	20,754
Training	1,756	1,400
Advertising, Stationery, Telephone and R&D	2,191	5,294
Health and Safety	1,896	739
Audit	1,051	1,209
Bank Charges	-	-
Total Expenditure	<u>216,212</u>	<u>195,136</u>
Surplus/Deficit	<u>3,984</u>	<u>2,958</u>
(Surplus deferred to 2026)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	766	1,006
2025 Funds received	212,976	203,805
Other Grant		-
Other Income		-
Total Income	213,742	204,811
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	149,684	149,664
Rent	8,000	5,787
Light and Heat	-	-
Insurance	3,940	3,812
Repairs Maintenance and Equipment	4,760	3,573
Security	-	-
Programmes	8,183	8,123
Transport	2,720	2,810
Staff Travel	715	451
Sundry	1,328	1,328
Administration Fees	22,958	22,248
Training	3,470	1,000
Advertising, Stationery, Telephone and R&D	5,037	3,921
Health and Safety	572	730
Audit	911	598
Bank Charges	-	-
Total Expenditure	212,277	204,045
Surplus/Deficit	1,465	766
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

**DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025**

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	5,020	1,415
2025 Allocation	206,059	184,699
Other Grant - Resilience 2024	-	10,406
Other Income	-	-
Total Income	211,079	196,520
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	133,459	132,993
Rent	11,560	5,790
Light and Heat	-	-
Insurance	3,578	2,977
Repairs Maintenance and Equipment	2,044	2,646
Security	-	-
Programmes	28,108	17,717
Transport	2,220	849
Staff Travel	519	348
Sundry	1,348	1,328
Administration Fees	22,877	19,737
Training	1,092	2,000
Advertising, Stationery, Telephone and R&D	1,911	3,773
Health and Safety	520	575
Audit	828	767
Bank Charges	-	-
Total Expenditure	210,064	191,500
Surplus/Deficit	1,015	5,020
(Surplus deferred to 2026)		

Limerick Youth Service
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

DEPARTMENT OF CHILDREN, DISABILITY AND EQUALITY
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 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	3,584	1,128
2025 Funds received	155,300	148,612
Other Grant	2,500	-
Other Income	-	-
Total Income	161,384	149,740
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	97,976	94,392
Rent	8,250	7,968
Light and Heat	1,918	2,911
Insurance	3,708	3,217
Repairs Maintenance and Equipment	4,721	3,582
Security	492	538
Programmes	15,666	7,761
Transport	2,140	3,030
Staff Travel	-	-
Sundry	-	-
Administration Fees	17,139	16,389
Training	828	2,500
Advertising, Stationery, Telephone and R&D	2,605	2,994
Health and Safety	538	459
Audit	858	415
Bank Charges	-	-
Total Expenditure	156,839	146,156
Surplus/Deficit	4,546	3,584
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2025

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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	55,863	67,588
2025 Funds received	40,000	40,000
Other Income	115	405
Total Income	<u>95,978</u>	<u>107,993</u>
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	26,921	40,975
Rent	900	-
Light and Heat	-	-
Insurance	2,114	635
Repairs Maintenance and Equipment	226	-
Security	-	-
Programmes	674	2,083
Transport	-	150
Staff Travel	604	1,829
Sundry	180	-
Administration Fees	4,000	3,750
Training	863	322
Advertising, Stationery, Telephone and R&D	586	586
Health and Safety	126	-
Audit	288	1,800
Bank Charges	-	-
Total Expenditure	<u>37,482</u>	<u>52,130</u>
Surplus/Deficit	<u>58,496</u>	<u>55,863</u>
(Surplus deferred to 2026)		

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

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**DEPARTMENT OF RURAL AND COMMUNITY DEVELOPMENT AND THE GAELTACHT – 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 2025

	2025 €	2024 €
<u>INCOME</u>		
Grant		
B/Fwd from 2024	(13,297)	(11,512)
2025 Funds received	13,297	18,290
Other Income	-	-
Total Income	-	6,778
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	17,589	15,966
Rent	-	564
Light and Heat	-	-
Insurance	-	-
Repairs Maintenance and Equipment	-	915
Security	-	-
Programmes	936	750
Transport	-	-
Staff Travel	-	-
Sundry	-	-
Administration Fees	1,444	1,880
Training	-	-
Advertising, Stationery, Telephone and R&D	-	-
Health and Safety	-	-
Audit	-	-
Bank Charges	-	-
Total Expenditure	19,969	20,075
Surplus/Deficit	(19,969)	(13,297)

The deficit shown relates to 2025 funds due at year end received in 2026

Limerick Youth Service**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

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DEPARTMENT OF HEALTH - HEALTH SERVICE EXECUTIVE**CHILD AND FAMILY AGENCY SECTION 56/59**

PURPOSE OF GRANT: To work predominantly with the most vulnerable migrant 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 2025

	2025	2024
	€	€
<u>INCOME</u>		
Grant		
B/Fwd from 2024	100,271	65,000
2025 Allocation	45,000	65,000
Other Income	-	-
Total Income	145,271	130,000
<u>EXPENDITURE</u>		
Gross Salary, Employer's PRSI and Pension	37,321	18,443
Rent	4,000	2,000
Insurance	1,200	600
Repairs Maintenance and Equipment	2,102	1,389
Programmes	-	1,028
Transport	-	-
Staff Travel	271	601
Sundry	-	429
Administration Fees	6,500	3,250
Training	362	1,500
Advertising, Stationery, Telephone and R&D	1,151	489
Health and Safety	223	-
Audit	355	-
Total Expenditure	53,486	29,729
Surplus/Deficit	91,785	100,271
(Surplus deferred to 2026)		