Notes to the Financial Statements continued...

1. ACCOUNTING POLICIES continued

Tangible Assets

Cost
Tangible Assets are recorded at historical cost, less accumulated depreciation and accumulated impairment losses.

Depreciation
Depreciation is provided on Tangible Assets, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives. The estimated useful economic lives assigned to the Tangible Assets are as follows:

Equipment	5 Years
Fixtures & Fittings	5 Years

The company's policy is to review the remaining useful economic lives and residual values of the Tangible Assets on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated Tangible Assets are retained in the cost of Tangible Assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the Financial Statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

Impairment
Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the Statement offinancial Activities, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in surplus or deficit.

If an impairment loss is subsequently reversed, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the Statement of Financial Activities.

Notes to the Financial Statements continued...

1. ACCOUNTING POLICIES continued

Intangible Assets
Intangible Assets represents the costs involved in developing Belong To CRM technology project which allows the Company to manage all their resources and information in one single shared secure location.

These costs are being amortised over a period of five years.

Taxation
No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding Euro250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

Debtors
Debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of the provision required are recognised in the Statement of Financial Activities.

Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the Balance Sheet.

Creditors
Creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Provisions
Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Notes to the Financial Statements continued...

1. ACCOUNTING POLICIES continued

Provisions (continued)
Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

Contingencies
Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Company's control. Contingent liabilities are disclosed in the Financial Statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

2. TRANSITION TO FRS 102
Prior to 1st January, 2014 the Company prepared its Financial Statements under previously extant Irish GAAP. From 1st January, 2014 the Company has elected to present its annual Financial Statements in accordance with FRS 102 and the Companies Act 2014.

The comparative figures in respect of the 2014 Financial Statements have been restated to reflect the Company's adoption of FRS 102 from the date of transition at 1st January, 2014.

Set out below are the changes in accounting policies which reconcile profit for the financial year ended 31st December, 2014 and the total equity as at 1st January, 2014 and 31st December, 2014 between Irish GAAP as previously reported and FRS 102.

In preparing this financial information, the Company has applied certain exceptions and exemptions from full retrospective application of FRS 102 as noted below.

Exceptions: Accounting estimates
In accordance with FRS 102, as a first-time adopter, the Company did not revise estimates on transition to reflect new information subsequent to the original estimates.

3. FRS 102 PRINCIPLE ADJUSTMENTS
A reconciliation of the income and expenditure prepared in accordance with Irish GAAP and in accordance with FRS 102 for the year ended 31st December, 2014 and a reconciliation of the amount of total equity at 31st December, 2014 before and after the application of FRS 102, is not necessary as there are no differences.

Notes to the Financial Statements for the year ended
31st December, 2015

4. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of these Financial Statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates 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.

(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The

Directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The Company makes an estimate of the recoverable value of trade and other debtors. The Company uses estimates based on historical experience in determining the level of debts, which the Company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

5. INCOME

All income derives from activities in the Republic of Ireland from the Company's principal activity as stated on page 3.

Notes to the Financial Statements continued...

6. INCOME

	2015 Euro Core	2015 Euro Non-Core	2014 Euro Core	2014 Euro Non-Core
Voluntary Income and Grants				
Dept of Children and Youth Affairs	199,585	-	221,375	-
LDTF Emerging Needs Grant - DPU/CDYSB	45,600		45,600	
The Ireland Funds		-		15,000
Dept of Education and Skills		69,555		64,563
Pobal	22,441		59,361	
National Office for Suicide Prevention	234,886		176,146	
Equality Youth Fund		-		19,295
The National Lottery		2,195		1,358
Donations and Fundraising		178,493		98,233
Health Executive Services		10,000		-
HSE School Fund		25,000		-
ESB Electric AID		10,000		10,000
Total Voluntary Income and Grants	502,512	295,243	502,482	208,449
Income from Trading Activities				
Campaign Income		-		-
Gay Prom		-		-
Training Income		1,215		-
Total from Trading Activities	-	1,215	-	-
Total Income	502,512	296,458	502,482	208,449

The Company received the following revenue grants in respect of 2015:-

Euro199,585 from the Department of Children and Youth Affairs (DCYA) under Youth Service Grant Scheme.
The use of the grant was restricted.
The use of the grant was restricted to the Youth Work Programme.

Euro45,600 from the Drugs Programme Unit (DPU) in the Department of Health. This was done through Interim Drugs Fund and administered by CDYSB. The use of the grant was restricted to Drugs and Alcohol Outreach Programme.

Notes to the Financial Statements continued...

6. INCOME continued...

Euro69,555 from the Department of Education and Skills of which Euro53,000 was received in 2015, Euro28,937 was carried forward from 2014, Euro12,382 refers to the following year and is included in deferred revenue. This was done under the National Action Plan on Bullying. The use of the grant was restricted to the 2015 Stand Up! Campaign.

Euro22,441 from the European Commission through the Department of Justice and Equality. This was done through Pobal under the European Refugee Fund (ERF) Programme.
The use of the grant was restricted to the ERF Projects and Wages.

Euro234,886 from the Health Service Executive (HSE) of which Euro192,000 was received in 2015, Euro55,636 was carried forward from 2014, Euro12,750 refers to the following year and is included in deferred revenue. This was done through National Office for Suicide Prevention under Core Support Programme (National Network and Mental Health).
The use of the grant was restricted.

Euro2,195 from the National Lottery through the Health Services Executive (HSE) of which Euro13,630 was carried forward from 2014, Euro 11,434 refers to the following year and is included in deferred revenue.
This was done under the National Lottery Grant Round.
The grant was restricted to Sexual Health Promotion Services.

7. OPERATING SURPLUS
This has been arrived at after charging:

	2015 Euro	2014 Euro
Auditors Remuneration	(4,421)	(7,253)
Depreciation of Tangible Fixed Assets	(2,952)	(3,212)

Notes to the Financial Statements continued...

8. TANGIBLE ASSETS - movements for the year ended 31st December, 2015

	Opening Balance Euro	Additions / Revaluation Euro	Disposals / Devaluation Euro	Closing Balance Euro
Cost				
Equipment	28,192	699	1,571	27,320
Fixtures and Fittings	5,431	-	-	5,431
	33,623	699	1,571	32,751

	Opening Balance Euro	Charge for year Euro	Disposals Euro	Closing Balance Euro
Accumulated Depreciation				
Equipment	21,312	2,793	1,097	23,008
Fixtures and Fittings	5,271	159	-	5,431
	26,583	2,952	1,097	28,439

	Opening Balance Euro	Closing Balance Euro
Net Book Value	7,040	4,312

Tangible Assets - movements for the year ended 31st December, 2014

	Opening Balance Euro	Additions / Revaluation Euro	Disposals / Devaluation Euro	Closing Balance Euro
Cost				
Equipment	23,883	4,310	-	28,192
Fixtures and Fittings	5,431	-	-	5,431
	29,314	4,310	-	33,623

	Opening Balance Euro	Charge for year Euro	Disposals Euro	Closing Balance Euro
Accumulated Depreciation				
Equipment	18,260	3,052	-	21,312
Fixtures and Fittings	5,112	160	-	5,271
	23,372	3,212	-	26,583

	Opening Balance Euro	Closing Balance Euro
Net Book Value	5,942	7,040

Notes to the Financial Statements continued...

	2015 Euro	2014 Euro
9. INTANGIBLE ASSETS		
Software Development	7,500	-
Amortisation for the period	(96)	-
Balance at 31st December, 2015	7,404	-

Intangible Assets represents the costs involved in developing Belong To CRM technology project which allows the Company to manage all their resources and information in one single shared secure location.

These costs are being amortised over a period of five years.

	2015 Euro	2014 Euro
10. DEBTORS		
All fall due within one year		
Trade Debtors	496	590
Other Debtors	395	2,125
	891	2,715
Prepayments	19,900	14,841
	20,791	17,556

	2015 Euro	2014 Euro
11. CREDITORS - FALLING DUE WITHIN ONE YEAR		
Creditors	(14,004)	(6,775)
Paye and Prsi	(10,229)	(11,038)
Accrued Expenses	(5,728)	(19,736)
	(29,961)	(37,549)

12. CREDITORS - SECURITY

The Banks hold no form of security as at the Balance Sheet date.

	2015 Euro	2014 Euro
13. DEFERRED INCOME		
Balance at 31st December, 2014	(123,202)	(231,638)
Grants Received	(27,633)	(123,202)
	(150,835)	(354,840)
Transfer to Statement of Financial Activities	111,769	231,638
Balance at 31st December, 2015	(39,066)	(123,202)

Notes to the Financial Statements continued...

14. STATEMENT OF FUNDS

	2015 Euro	2014 Euro
Unrestricted Funds		
Unrestricted Funds at 31st December, 2014	40,929	58,384
Unrestricted Surplus/(Deficit) for the year	11,829	(17,454)
Unrestricted Funds at 31st December, 2015	52,758	40,930
Restricted Funds		
Restricted Funds at 31st December, 2014	6,882	70,684
Restricted (Deficit) for the year	(6,459)	(63,802)
Restricted Funds at 31st December, 2015	423	6,882
Total Funds	53,181	47,812

15. STAFF COSTS

	2015 Euro	2014 Euro
Salaries and Wages	404,109	415,640
Social Insurance Costs	42,917	42,045
	447,026	457,685

These numbers include executive directors.

Staff Numbers

The average number of Employees was as follows:-

	2015 Qty	2014 Qty
Administration	2	2
Fundraising	2	2
Programming	6	6
Total Number Employed	10	10

Only one person received remuneration above Euro60,000.

Notes to the Financial Statements continued...

16. APB ETHICAL STANDARDS - PROVISIONS AVAILABLE TO SMALL ENTITIES

As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to provide basic tax compliance, bookkeeping and accounts preparation.

17. TAX ON SURPLUS ON ORDINARY ACTIVITIES

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

18. POST BALANCE SHEET EVENTS

There have been no significant events affecting the Company since the Balance Sheet date.

19. CONTINGENCIES

There were no contingent matters as at 31st December, 2015.

20. CAPITAL COMMITMENTS

There were no capital commitments as at 31st December, 2015.

21. APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the Financial Statements on 1st June, 2016.

Belong To Youth Services

a company limited by guarantee

Supplementary Information

for the year ended

31st December, 2015

Supplementary Information for the year ended 31st December, 2015

EXPENDITURE	2015 Euro	2014 Euro
Loss on Write Off of Fixed Assets	78	-
Advertising	13,974	2,422
Audit & Accountancy	4,481	7,313
Bank Charges	745	965
Cleaning	5,947	6,045
Consultancy Fees	2,276	-
Amortisation Costs	96	-
Depreciation	2,952	3,212
Fund Raising Expenses	11,226	29,649
Hire of Equipment	-	2,274
Insurances	5,165	4,868
Light & Heat	4,227	3,746
Printing & Publications	9,815	8,994
Programme Costs	180,460	156,009
Professional Fees	16,844	25,221
Rent and Rates	48,207	39,650
Repairs and Renewals	9,089	9,604
Staff Training & Recruitment	8,264	12,380
Sundry Expenses	4,980	1,331
Telephone & Fax	9,089	9,960
Trade Subscriptions	2,125	1,995
Travel Expenses	6,535	10,270
Staff Costs	447,026	457,685
	793,601	793,593

Restricted Funds extracts from the Income and Expenditure Account for the year ended 31st December, 2015

	DCYA	HSE/DPU/CDYSB	DES	POBAL	NOSP	OTHER	RESTRICTED FUNDS
INCOME							
Donations & Fundraising						45,500	45,500
Grants	199,585	45,600	67,319	22,441	234,886	14,432	584,263
Training Income						830	830
	199,585	**45,600**	**67,319**	**22,441**	**234,886**	**60,762**	**630,593**
EXPENDITURE							
Programme Costs	6,982	160	30,471	7,767	76,843	7,257	129,480
Staff Costs	161,788	30,157	26,745	15,313	116,556	54,339	404,898
Administration Costs	35,266	15,526	10,116	1,616	38,498	1,653	102,674
	204,035	**45,843**	**67,333**	**24,696**	**231,896**	**63,249**	**637,052**
Profit/(Loss)	**(4,450)**	**(243)**	**(14)**	**(2,255)**	**2,990**	**(2,487)**	**(6,458)**