

Company registration number: 369888

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**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2017

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

OFFICERS AND PROFESSIONAL ADVISORS

Directors	Maria Afontsenko Karen Ciesielski (resigned 19/04/2017) Maurice Devlin Nikki Gallagher Dominic Hannigan Liz Harper (appointed 17/01/2017) Ciarán McKinney Lucy Ní Raghail Anna Quigley (resigned 06/12/2017) Kery Mullaly (appointed 11/07/2017)
Secretary	Oisin O Reilly (appointed 07/02/2017)
Executive Officer	Moninne Griffith
Company number	369888
Registered office	Parliament House, 13, Parliament Street, Dublin 2. D02 P658
Principle Place of Business	Parliament House, 13, Parliament Street, Dublin 2 D02 P658
Auditor	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
Bankers	Allied Irish Bank, 126 Capel Street, Dublin 1 D01 VW89

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

CHY Number	16534
Registered Charity Number	20059798
Website	www.belongto.org
Solicitors	A & L Goodbody 28, Northwall Quay Northwall Dublin 1
Legal Advisors	William Fry, 2 Grand Canal Square, Grand Canal Dock, Dublin 2

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

Contents

	Page
Director's Report	1 - 10
Director's responsibilities statement	11
Independent auditor's report to the members	12 - 14
Statement of financial activities	15
Balance sheet	16
Statement of changes in funds	17
Statement of cash flows	18
Notes to the financial statements	19 - 32

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2017**

The directors / trustees present their annual report and the audited financial statements for the year ended 31st December 2017.

OBJECTIVES AND ACTIVITIES

Our Vision

BeLonG To's vision is a world where LGBT+ young people are equal, safe, and valued in the diversity of their identities and experiences.

Our Mission

To work with LGBT+ young people as equals to achieve our vision through youth work, changing attitudes, and research.

Our Values

- Promoting human rights, social justice, solidarity, and intersectionality.
- Collaboration and youth participation.
- Welcoming, inclusive, supportive, safe, and fun.
- Integrity, honesty, openness, and respect.

Model of Youth Work Practice

Our model of youth work practice is adapted from Critical Social Education.

Critical - LGBT+ young people thinking for themselves.

Social - Pro society and working together as a group.

Education - Youth Work values guide the education process.

Strategy

BeLonG To Youth Services worked under an annual strategy statement in 2017. Annual work plans were devised for each team within the organisation based on the strategy and under the goals set out below. Staff support and supervision focused on outcomes set out in these work plans.

ACHIEVEMENTS AND PERFORMANCE

Creating a world where LGBTI+ young people are equal, safe and valued.

2017 was a year of growth for BeLonG To Youth Services. It was a year where we set up a new support service, broadened our reach in second-level schools, expanded our team, and reached out to young LGBTI+ young people across 26 counties.

We invite you to read about our journey in 2017 as we worked to respond to the health, safety, and equality needs of LGBTI+ young people during a momentous time with the development of the National LGBTI+ Youth Strategy. We are proud that through our lobbying and advocacy work, we were instrumental in the development of this strategy, the first of its kind created by Government worldwide lead by Minister for Children and Youth Affairs, Katherine Zappone.

We are making a real difference to the lives of LGBTI+ young people and their families. There are no limits to what our young people can achieve when they feel accepted and equal - when they feel that they belong.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Over the past 12 months, we have been there to support LGBTI+ young people, their parents and guardians, their brothers and sisters, their teachers, and youth workers. We have shared our expertise with other organisations, contributed to the development of policy, and championed the rights and inclusion of LGBTI+ young people across Ireland. We will not stop until all LGBTI+ young people are equal, safe, and valued in the diversity of their identities and experiences. We will not stop until all young people can express who they are, and who they love, without experiencing hate and discrimination.

We are proud of all the work that we did in 2017, and of the young people, staff, volunteers, board members, donors, and supporters who helped to make this happen. But there is a lot more to do. Not being accepted for who you are can have serious impacts on the mental health of our young people. LGBTI+ young people are three times more likely to attempt suicide, and two times more likely to self-harm than their non LGBTI+ friends. Growing up LGBTI+ doesn't need to be painful and challenging. We are committed to reimagining what it means to grow up LGBTI+ in Ireland. Together, we can create a safer, more supportive place where all of our young people belong.

Nikki Gallagher

Moninne Griffith

Chairperson

Executive Director

LOOKING BACK

2017 was a year where we committed to growth, holding firmly to our values while doing so, and placing the voice of LGBTI+ young people at the centre of our work. We built the capacity of the organisation adding three new team members and establishing a volunteer programme. We are dedicated to creating a sustainable organisation, and so in the past 12 months improved the quality of our policies, procedures, and programmes. Our achievements in 2017 spanned across health, safety, equality, systems, fundraising, and the LGBTI+ Youth Strategy. Here are some of the highlights:

HEALTH

- Our Dublin youth groups were accessed 1,587 times
- Supported 37 LGBTI+ youth groups nationwide
- Launched 'Monday Chats', our new one-to-one support service
- Ran 'In the Know', our sexual health programme three times
- Developed a new mental health resource for young people
- Developed and rolled out LGBT mental health training for professionals with our partners in Jigsaw
- Opened in house counselling service with our partners in Pieta House

SAFETY

- 43% of second level schools participated in Stand-Up Awareness Week
- Trained 714 professionals around LGBTI+ issues
- 2,352 young people nationwide attended LGBTI+ awareness talks, workshops, and trainings through the National Network Fund
- Engaged 16 new volunteers to increase support at youth groups

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

EQUALITY

- Worked with young people to write recommendations for changes to the Gender Recognition Act 2015
- Supported the development of the new National Drug and Alcohol Strategy 'Reducing Harm, Supporting Recovery'
- Marched with young LGBTI+ people from all over Ireland at Dublin Pride

SYSTEMS

- Updated our vision, mission, and values in equal partnership with LGBTI+ young people
- Adopted a new constitution for the organisation reforming how we work
- Introduced a staff well-being program
- Completed a migration of all our email, document management, and collaboration tools to Microsoft Office 365

FUNDRAISING

- €219,083 raised to champion the health, safety, and equality of LGBTI+ young people, an increase of 104% on 2016
- Increase in donor retention rates by 225%
- 111 new supporters joined us in advancing our mission offering financial support
- Hosted our inaugural Rainbow Ball raising a profit of €53,000

LGBTI+ YOUTH STRATEGY

- Played an instrumental role in the development of the first LGBTI+ young strategy in the world by Irish Government
- Supported 13 young members of the strategy's Youth Advisory Group

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Grant Recipients

The Mental Health Directorate in the HSE provides funding on an annual basis to BeLonG To to operate a small grants scheme to support the establishment and ongoing running of LGBTI+ youth groups across the country.

The scheme is open to all members of BeLonG To's national network of LGBTI+ youth groups and an application process is in place. In 2017 the total amount of funding disbursed through the scheme was €45,000 (2016: €45,000).

Recipient	2017	2016
Crosscare (Bray Youth Services)	2,250	2,588
Youth Work Ireland Cork	6,125	6,145
Crosscare (East Wicklow Youth Services)	2,265	2,242
Donegal Youth Service CLG	8,000	7,631
FDYS	3,500	3,500
Foróige (Gateway Youth Project)	3,659	3,214
Kerry Diocesan Youth Service	2,033	1,000
Kildare Youth Services Ltd	4,000	3,196
North Connaught Youth Services	2,190	2,190
GOSHH	4,500	4,000
Youth Work Ireland Galway	4,478	4,000
Youth Work Ireland Tipperary	2,000	2,000
Ossory Youth Service	NIL	3,294
Total	€45,000	€45,000

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

FINANCIAL REVIEW

The financial results for the year ended 31st December 2017 are set out on pages 15 to 32 of the Financial Statements. These results show a net surplus of €30,956 (31st December 2016: loss €3,056).

Income totalled €792,225 up 7% on 2016. Total resources expended amounted to €761,269 (2016: €746,338).

Principal Funding Sources

In 2017, the principle funding sources for BeLonG To Youth Services are outlined in the table below.

Funder	Scheme	Amount	Type	Comment
HSE - National Office for Suicide Prevention	Section 39 Health Act 2004	€205,131	Restricted	Provision of nationwide supports for LGBT+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBT+ bullying. €28,270 of this income was deferred to 2018.
North Inner City Drugs Task Force - administered by CDYSB	Local Drugs Taskforce - Emerging Needs	€45,600	Restricted	Provision of prevention and education service for the North Inner City targeting the LGBT+ youth population.
Department of Children and Youth Affairs administered by Pobal	Youth Service Grant Scheme	€155,384	Restricted	Core funding to support the delivery of nationwide supports for LGBT+ young people.
Department of Children and Youth Affairs - direct administration	LGBTI+ Youth Strategy	€24,306	Restricted	Funding to support the engagement of the LGBTI+ youth advisory panel within the developmental process of the LGBTI+ Youth Strategy. €12,103 of this income was deferred to 2018.
Department of Education and Skills	National Action Plan of Bullying	€58,000	Restricted	Elimination of LGBT+ bullying post primary level.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Department of Rural and Community Development-administered by Pobal	Scheme to Support National Organisations	€89,930	Restricted	Core funding to support the delivery of nationwide supports for LGBT+ young people and eliminate LGBT+ bullying/ discrimination/ isolation and promote equality and human rights.
Department of Health	National Lottery Funding	€5,145	Restricted	Delivery of sexual health programs to young men who have sex with men.
Dublin City Council	Community Funds	€1,250	Restricted	To support delivery of supports for LGBT+ young people in Dublin City.

RESERVES POLICY

Reserves are needed to fund asset replacement, shortfalls in income or unexpected expenditure. The trustees consider that the ideal level of reserves would be up to 3 months of the estimated running cost and reserves should be held in liquid funds in a bank deposit account at any one time. BeLonG To Youth Services is still in the process of building up its unrestricted reserve in line with the above policy.

The Finance Team and Executive Director will be responsible for monitoring and growing the reserves to the agreed level. The board of Directors will regularly review the Reserves policy. BeLonG To Youth Services unrestricted reserves as at 31st December 2017 are €79,264.

PLANS FOR FUTURE PERIODS

In 2018, BeLonG To will commence strategic planning for the period 2019 - 2022 building on the success of its previous strategic plan which ran from 2015 - 2018.

Core to the organisations future planning will be securing the complete implementation and resourcing of the national LGBTI+ Youth Strategy negotiated with Government that addresses the needs of LGBT+ young people with appropriately resourced specialist and mainstream services.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

DIRECTORS/TRUSTEES

The trustees and officers serving during the year and since the year end were as follows:

Directors/Trustees		Attendance
Maria Afonsenko		5/8
Karen Ciesielski	Resigned 19/04/2017	0/2
Maurice Devlin		4/8
Dominic Hannigan		7/8
Ciaran McKinney		7/8
Anna Quigley	Resigned 06/12/2017	6/8
Nikki Gallagher		5/8
Lucy Ní Raghail		5/8
Liz Harper	Appointed 17/01/2017	5/8
Kery Mulally	Appointed 11/07/2017	3/3

Secretary

Karen Ciesielski	Resigned 07/02/2017
Oisín O' Reilly	Appointed 07/02/2017

Executive Director

Moninne Griffith

STRUCTURE, GOVERNANCE AND MANAGEMENT

BeLonG To Youth Services Limited is registered in Ireland as a Company Limited by Guarantee without a share capital. At the company's Annual General Meeting on 5th September 2017 the membership of the company adopted a revised governing document following a routine review.

The Directors are elected at the AGM. Board members are recruited to ensure a mix of professional skills and personal experiences. Two members of the Board retired in 2017 after several years' service and two co-options were made to fill these vacant seats.

Each board member undergoes an induction process when they join the board. The process ensures board members are aware of their legal and ethical obligations as trustees of the organisation.

The Board met 8 times during 2017. As required by the provisions of the Charities Act 2009, BeLonG To Board members are volunteers and do not receive remuneration. Board members are entitled to reimbursement for out of pocket expenses in the discharge of their functions as Board members. In 2017, the total amount of expenses paid to Board members was €823.

The Board has established several standing subcommittees each of which is governed by terms of reference specifying the scope of their competencies and any delegated authorities. The subcommittees are:

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

- Finance, Audit, and Risk
- Safeguarding and Child Protection
- Governance and Nomination
- Remuneration and Human Resources

Independent external members have been appointed to both the Governance and Nomination committee and the Safeguarding and Child Protection committee.

BeLonG To Youth Services is at an advanced stage of adopting the Governance Code for the Community, Voluntary and Charitable Sector in Ireland and the Board expects implementation to be completed early in 2018.

BeLonG To Youth Services has completed the process of adopting the Statement of Guiding Principles for Fundraising and fully complies with the principals set out in the statement.

The Board of BeLonG To has delegated day to day management of the organisation to the Executive Director who maintains an oversight and monitoring role. There are strong communication systems between staff and Board, policies are regularly reviewed and updated by Board and the strategic plan is developed jointly between the Board, staff, and beneficiaries and approved by Board.

The Management team at staff level work closely with the Executive Director in planning, delivery of outcomes and accountability ensuring that the strategy is delivered through annual work plans. Staff are committed to a wide range of policies and procedures ensuring accountability, high quality services and regulatory compliance. The staff team are managed through a line management system with regular individual support and supervision sessions.

Key Management Staff

Name	Title
Moninne Griffith	Executive Director
Oisín O' Reilly	Fundraising and Operations Manager
Suzanne Handley	Finance Manager

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

PRINCIPAL RISKS AND UNCERTAINTIES

The Board of Directors are responsible for assessing the risks facing BeLonG To and ensuring measures are taken to manage these risks. These risks are identified and mitigated through an ongoing Risk Management Framework.

Funding: In common with other companies operating in Ireland in the charitable sector, BeLonG To is dependent on both voluntary income, donations, and income from state organisations. The directors are of the opinion that the company is well positioned to manage the costs of running the company.

Internal Controls: The risk of fraud is mitigated by maintaining segregation of duties for receipt of funds, and the payment of creditors in so far as is possible within the small staff team at BeLonG To. The directors have put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure the accuracy and validity of all transactions.

Child Protection and Safeguarding: In common with other youth organisations operating in Ireland, the safeguarding and protection of the welfare and wellbeing of children accessing services at BeLonG To is of paramount importance. The organisation has adopted a Child Safeguarding Statement in line with its obligations under the Children First Act, 2015. The organisation has taken steps including recruitment practices, vetting of all staff and volunteers, and ongoing training to ensure a safe environment for children accessing our services.

Trustees' Interests: The company has a conflict of interest and loyalty policy in place, which is reviewed regularly. A register of Directors interests is kept at the registered address of the company. None of the Trustees had a material interest at any time during the year ended 31st December 2017, in any contracts of significance in relation to the business of the company.

PAYMENT OF CREDITORS

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment) Regulation 2002. It is the company's policy to agree payment terms with all suppliers and to adhere to

ACCOUNTING RECORDS

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

To comply with the requirements of the act, qualified accounting personnel are employed to maintain the accounting systems. The accounting records of the company are kept at the registered office as per the information page of these accounts.

AUDITORS

The auditors, Hayden Brown & Company, have taken up office in accordance with Section 383(2) of the Companies Act 2014 at the last AGM.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

EVENTS AFTER THE BALANCE SHEET DATE

There have been no other circumstances or events after the year-end which would require disclosure in or adjustments to the financial statements or in the notes hereto.

RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

ON BEHALF OF THE BOARD



Maria Montsenko



Nikki Gallagher

Date : 3rd May 2018

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2017**

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
	€	€	€	€
Incoming Resources				
Voluntary Income	19,000	198,460	217,460	98,757
Charitable Activities	573,142	-	573,142	630,578
Other Trading Activities	408	1,215	1,623	13,947
Total Incoming Resources	<u>592,550</u>	<u>199,675</u>	<u>792,225</u>	<u>743,282</u>
Resources Expended				
Cost of Voluntary Income	(66)	(39,977)	(40,043)	(94,961)
Charitable Activities	(670,586)	(49,817)	(720,403)	(651,377)
Other Expenses	(823)	-	(823)	
Total Resources Expended	<u>(671,475)</u>	<u>(89,794)</u>	<u>(761,269)</u>	<u>(746,338)</u>
Net Outgoing Resources Before Transfers	(78,925)	109,881	30,956	(3,056)
Transfers				
Transfers Between Funds	78,925	(78,925)	-	-
(Deficit) / surplus for the year	<u>-</u>	<u>30,956</u>	<u>30,956</u>	<u>(3,056)</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

A detailed breakdown of the above items is included in supplementary information part of the notes to the financial statements.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
31ST DECEMBER 2017**

	Note	2017 €	€	2016 €	€
Fixed assets					
Intangible assets	7	7,062		9,335	
Tangible assets	8	8,036		11,174	
			15,098		20,509
Current assets					
Debtors	9	36,909		23,380	
Cash at bank and in hand		128,919		63,143	
		165,828		86,523	
Creditors: amounts falling due within one year	10	(99,843)		(56,905)	
Net current assets			65,985		29,618
Total assets less current liabilities			81,083		50,127
Net assets			81,083		50,127
Contingency Reserve Fund					
Restricted Funds			1,819		1,819
Unrestricted Funds			79,264		48,308
Funds of the Charity			81,083		50,127

These financial statements were approved by the board of directors on 3rd May 2018 and signed on behalf of the board by:



Maria Afontsenko
Director



Nikki Gallagher
Director

The notes on pages 19 to 32 form part of these financial statements.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2017**

	Unrestricted Funds	Restricted Funds	Total
	€	€	€
At 1st January 2016	52,758	425	53,183
Surplus / (deficit) for the year	(4,450)	1,394	(3,056)
Total comprehensive income for the year	(4,450)	1,394	(3,056)
At 31st December 2016	48,308	1,819	50,127
Surplus / (deficit) for the year	30,956	-	30,956
Total comprehensive income for the year	30,956	-	30,956
At 31st December 2017	79,264	1,819	81,083

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2017**

	2017	2016
	€	€
Cash flows from operating activities		
Surplus / (deficit) for the financial year	30,956	(3,056)
<i>Adjustments for:</i>		
Depreciation of tangible assets	3,138	2,658
Amortisation of intangible assets	2,273	1,933
Accrued (income)	723	(1,902)
<i>Changes in:</i>		
Trade and other debtors	(13,529)	(2,589)
Trade and other creditors	42,215	(10,218)
Net cash from/(used in) operating activities	<u>65,776</u>	<u>(13,174)</u>
Cash flows from investing activities		
Purchase of tangible assets	-	(9,520)
Purchase of intangible assets	-	(3,864)
Net cash from/(used in) investing activities	<u>-</u>	<u>(13,384)</u>
Net (decrease) in cash and cash equivalents	65,776	(26,558)
Cash and cash equivalents at beginning of year	63,143	89,701
Cash and cash equivalents at end of year	<u>128,919</u>	<u>63,143</u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2017**

1. Statement of compliance

Belong To Youth Services is constituted under Irish company law, being a company limited by guarantee and not having a share capital. Prior to the enactment of the Companies Act 2014, companies not trading for gain by the members were not within the scope of certain company law requirements that applies to for-profit companies. In particular, companies not trading for gain were exempt from applying specific requirements in respect of formats and content of financial statements thus permitting charities to adopt a financial statement format appropriate to the sector.

Accordingly, Belong To Youth Services adopted and reported its performance with consideration to the format recommended by "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with consideration to the Financial Reporting Standard applicable in the UK and Republic of Ireland" (Charities SORP (FRS 102)) developed jointly by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator. Specifically, Belong To Youth Services reports its financial activities for the year in the format of the Charities SORP (FRS 102) Statement of Financial Activities (SoFA).

The Accounting Standards Body is the body responsible for developing accounting standards for the UK and Ireland. It recognises the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator as the SORP-making bodies for the charity sector. Heretofore, the SORP has been recognised as best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1 June 2015 and from that date its provisions in respect of the format and content of financial statements became applicable to companies not trading for gain such as Belong To Youth Services. This would require Belong To Youth Services, for example, to present a Profit and Loss Account and report on items such as turnover, costs of sales and profit or loss on ordinary activities before taxation along with related notes. In the view of the Directors, this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

In order to provide information relevant to understanding the stewardship of the Directors and the financial activities and position of the company, Belong To Youth Services has prepared its financial statements in accordance with the formats provided for in the SORP consistent with the prior year.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

2. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention and with consideration to:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with consideration to the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102));
- The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- Irish statute comprising the Companies Act 2014; and
- Department of Public Expenditure and Reform Circular 13/2014;

The requirements of the Companies Act 2014 have been modified to comply with the Charities SORP (FRS 102) developed by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator who are the joint SORP-making bodies recognised by the UK Accounting Standards Board as the appropriate parties to develop SORPS for the charity sector.

Financial reporting in line with the Charities SORP (FRS 102) is considered best practice for charities in Ireland. As noted above, the Directors consider the adoption of the Charities SORP (FRS 102) requirements as the most appropriate accounting practice and presentation to fairly reflect and disclose the activities of the company.

In preparing the financial statements, the Directors have considered whether in applying the accounting polices required by FRS 102 and the Charities SORP (FRS 102), the restatement of comparative items was required.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Incoming Resources

Income is analysed according to the activity that produced the resources as follows:

Voluntary Income

Voluntary income, which consists of monetary donations from the public and from corporate and major donors together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received.

Charitable activities

Grants from Governments and other large institutional donors; where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. It is accounted for when amounts receivable on grant and funding application are approved or paid. Where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated Services and Facilities

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment

Investment income is accounted for on a receipts basis.

Charitable Trading Activity

Incoming resources from charitable trading activity are accounted for when earned.

Restricted Income

Income received by the company, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. Such specified purposes are within the overall aims of the organisation

Unrestricted Income

Other income, apart from restricted income, is used by the company in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Resources Expended

Resources expended are analysed between raising funds and expenditure on charitable activities. Raising funds and expenditure on charitable activities are accounted for on an accrual basis.

Raising Funds

Expenditure on raising funds includes all expenditure incurred by Belong To Youth Services for its charitable activities;

Charitable Activities

Expenditure on charitable activities includes all costs incurred by Belong To Youth Services in undertaking activities that further its charitable aims, including costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.

Contingency Reserve Fund

The Contingency Reserve Fund is a restricted and unrestricted fund, which is designed for ongoing projects which the organisation is committed to. Unrestricted funds are funds, which are expended at the discretion of the directors in furtherance of the objects of the company. If a part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the directors to apply the fund.

Fund Accounting

Restricted Funds

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Unrestricted Funds

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any objects of the organisation and which have not been designated for other purpose. Such funds may help to finance working capital or capital expenditure requirements.

Foreign currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rates of exchange ruling on the date on which the transaction occurred.

Assets and liabilities denominated in foreign currencies are translated into Euro at the rate of exchange ruling on the balance sheet date. The resulting surplus or deficit are dealt with in the statement of financial activities.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

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 .

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20%	straight line
Fixtures and Fittings	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Going concern

The company's activities, together with the factors likely to affect its future plans are set out in the director's report. Belong To Youth Services meets its day to day working capital requirements through accumulated unrestricted reserves. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparation the annual financial statements.

Financial instruments

Belong To Youth Services 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 measures at their settlement value.

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 donations exceeding €250 per annum are included in unrestricted funds.

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 Charity 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 assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rates. All movements in the level of the provision required are recognised in the income and expenditure.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

Provisions

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 Charity 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 assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rates. All movements in the level of the provision required are recognised in the income and expenditure.

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

3. 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 expenditure.

Judgements and estimates 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.

The charity 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 life for depreciation purpose

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimate of residual value. The directors regularly review these assets useful 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 charity makes an estimate of the recoverable value of trade and other debtors. It uses estimates based on historical experience in determining the level of debts, which the charity believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtor and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements 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.

4. Operating surplus/(deficit)

Operating surplus/(deficit) is stated after charging:

	2017	2016
	€	€
Amortisation of intangible assets	2,273	1,933
Depreciation of tangible assets	3,138	2,658
Fees payable for the audit of the financial statements	3,690	3,690

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

5. Staff costs

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

	2017	2016
	Number	Number
Administrative	3	3
Fundraising	1	1
Programming	9	7
	<u>13</u>	<u>11</u>

The aggregate payroll costs incurred during the year were:

	2017	2016
	€	€
Wages and salaries	421,914	401,301
Social insurance costs	44,406	41,739
	<u>466,320</u>	<u>443,040</u>

Bands of Salaries	2017	2016
€50,000 - €60,000	-	3
€60,001 - €70,000	1	1
€70,000+	-	-

Remuneration includes salaries and any benefits in kind.

Remuneration paid to key management staff at the organisation in 2017 amounted to €131,635 (2016: €129,500).

- BeLonG To's Executive Director, Moninne Griffith, is paid €67,917 (2016: €67,500) per year. She receives no additional benefits.

6. Taxation

The company is exempt from corporation tax due to its charitable status. Charities Regulatory Authority number 20059768 (CHY no. 16534)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

7. Intangible assets

	Software Development	Total
	€	€
Cost		
At 1st January 2017	11,364	11,364
Additions	-	-
At 31st December 2017	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2017	2,029	2,029
Charge for the year	2,273	2,273
At 31st December 2017	<u>4,302</u>	<u>4,302</u>
Carrying amount		
At 31st December 2017	<u>7,062</u>	<u>7,062</u>
	Software Development	Total
	€	€
Cost		
At 1st January 2016	7,500	7,500
Additions	3,864	3,864
At 31st December 2016	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2016	96	96
Charge for the year	1,933	1,933
At 31st December 2016	<u>2,029</u>	<u>2,029</u>
Carrying amount		
At 31st December 2016	<u>9,335</u>	<u>9,335</u>

Intangible assets represents the costs involved in developing Belong To CRM technology product which allows the company to manage all their resources and information in one single shared secured location. The costs are being amortised over a five year period.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

8. Tangible assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2017	33,688	8,583	42,271
Additions	-	-	-
At 31st December 2017	<u>33,688</u>	<u>8,583</u>	<u>42,271</u>
Depreciation			
At 1st January 2017	25,413	5,684	31,097
Charge for the year	2,508	630	3,138
At 31st December 2017	<u>27,921</u>	<u>6,314</u>	<u>34,235</u>
Carrying amount			
At 31st December 2017	<u>5,767</u>	<u>2,269</u>	<u>8,036</u>

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2016	27,320	5,431	32,751
Additions	6,368	3,152	9,520
At 31st December 2016	<u>33,688</u>	<u>8,583</u>	<u>42,271</u>
Depreciation			
At 1st January 2016	23,008	5,431	28,439
Charge for the year	2,405	253	2,658
At 31st December 2016	<u>25,413</u>	<u>5,684</u>	<u>31,097</u>
Carrying amount			
At 31st December 2016	<u>8,275</u>	<u>2,899</u>	<u>11,174</u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

9. Debtors

	2017	2016
	€	€
Trade debtors	18,832	2,095
Other debtors	-	3,515
Prepayments and accrued income	18,077	17,770
	36,909	23,380

10. Creditors: amounts falling due within one year

	2017	2016
	€	€
Trade creditors	21,590	12,065
Tax and social insurance: PAYE and social welfare	11,010	11,298
Accruals	4,547	3,824
Deferred income	62,696	29,718
	99,843	56,905

Deferred income

Community Foundation of Ireland	-	7,500
The National Lottery	1,598	6,743
Gay Health Network	12,500	6,000
HSE Safe and Supporting	8,225	8,225
Dublin City Council	-	1,250
National Office for Suicide Prevention	28,270	
Department of Children and Youth Affairs	12,103	
	-	
	62,696	29,718

11. Company Status

The company is limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

12. Statement of movements on statement of financial activities

	Statement of Financial Activities €
At 1st January 2017	50,127
Surplus for the year	30,956
At 31st December 2017	<u>81,083</u>

13. Reconciliation of movements in funds of the charity

	2017 €	2016 €
Restricted Funds		
Opening Balance	1,819	425
Net Movement	-	1,394
	<u>1,819</u>	<u>1,819</u>
Unrestricted Funds		
Opening Balance	48,308	52,758
Net Movement	30,956	(4,450)
	<u>79,264</u>	<u>48,308</u>
Balance at year end	<u>81,083</u>	<u>50,127</u>

14. Capital commitments

The company had no capital commitments at the 31st December 2017.

15. Contingent liabilities

The company had no contingent liabilities at the 31st December 2017.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2017**

16. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2017	2016
	€	€
Financial assets measured at amortised cost		
Trade debtors	18,832	2,095
Other debtors	18,077	21,285
Cash at bank and in hand	128,919	63,143
	<u>165,828</u>	<u>86,523</u>
Financial liabilities measured at amortised cost		
Trade creditors	(21,590)	(12,065)
Other creditors	(67,243)	(44,840)
	<u>(88,833)</u>	<u>(56,905)</u>

17. Ethical standard - provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements. We also use our auditors to provide tax advice and to represent us, as necessary, at tax tribunals.

18. Controlling party

The Directors are the controlling party of the company.

19. Comparative Figures

Comparative figures have been re-classified on the same basis as current year figures.

20. Approval of financial statements

The board of directors approved these financial statements for issue on 3 May 2018.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2017**

	2017	2016
	€	€
Income		
Dept of Children and Family Affairs	167,586	196,338
LDTF Emerging Needs Grant - DPU/CDYSB	45,600	50,600
Dept of Education and Skills	58,000	82,381
POBAL SSNO	89,930	45,165
National Office for Suicide Prevention	205,131	246,151
The National Lottery	5,145	4,692
Donations and Fundraising	219,083	107,000
Training Income	-	5,705
Dublin City Council	1,750	5,250
	<u>792,225</u>	<u>743,282</u>
Expenditure		
Wages and salaries	421,914	401,301
Employer's PRSI contributions	44,406	41,739
Fundraising Costs	40,702	8,063
Printing and Publications	6,739	4,024
Rent payable	45,000	45,000
Insurance	4,727	4,932
Light and heat	4,442	2,797
Cleaning	6,014	5,611
Repairs and maintenance	3,089	1,033
Advertising	5,487	543
Professional Fees	6,614	20,462
Programme Costs	104,746	155,122
Community Events	2,608	-
Telephone	11,744	11,759
Computer and website costs	10,939	14,839
Postage & Stationery	6,373	3,266
Staff Training & Recruitment	6,814	6,244
Travel and subsistence expenses	9,519	5,490
Conference	1,534	-
Auditors remuneration	3,690	3,690
Bank charges	665	633
Subscriptions	2,550	2,330
General expenses	4,719	2,869
Board Reimbursed Expenses	823	-
Amortisation costs	2,273	1,933
Depreciation of tangible assets	3,138	2,658
	<u>(761,269)</u>	<u>(746,338)</u>
Operating surplus/(deficit)	<u><u>30,956</u></u>	<u><u>(3,056)</u></u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT SSNO POBAL
YEAR ENDED 31ST DECEMBER 2017**

	2017 €
Income	
SSNO	89,930
	<hr/>
	89,930
 Overheads	
Administrative expenses	
Wages and salaries	89,479
Staff Training	300
	<hr/>
	(89,779)
 Operating surplus	 <hr/> 151 <hr/> <hr/>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT DEPT. OF EDUCATION AND SKILLS
YEAR ENDED 31ST DECEMBER 2017**

**2017
€**

Income

Department of Education	58,000
	<u>58,000</u>

Overheads

Administrative expenses

Wages	49,644
Program Costs	20,791
Rents and Rates	10,387
Telephone	2,487
Motor and Travel	1,487
Light and Heat	1,019
Print , Post and Stationery	4,185
Computer Costs	2,126
Website Design/Development	168
Professional Fees	3,354
Staff Training	1,067
Advertising	999
Insurance	941
Repairs/Maintenance/Office Expense	2,026
Equipment	56
Bank Charges and Interest	120
General Expenses	1,650
Fundraising Expenses	10

(102,517)

Operating (deficit)

(44,517)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT NATIONAL OFFICE OF SUICIDE PREVENTION
YEAR ENDED 31ST DECEMBER 2017**

2017
€

Income

Health Services Executive	233,401
Deferred Income to 2018	28,270
	<u>205,131</u>

Overheads

Administrative expenses

Wages	102,914
Program Costs	61,697
Rent and Rates	14,839
Telephone	3,257
Motor and Travel	1,215
Light and Heat	1,456
Print, Post and Stationery	3,161
Computer Costs	3,062
Website Design/Development	225
Professional Fees	4,842
Staff Training	1,353
Advertising	2,230
Insurance	1,345
Repairs/Maintenance/Office Expense	2,815
Equipment	307
Bank Charges and Interest	172
General Expenses	2,388

(207,278)

Operating (deficit)

(2,147)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT NICDTF / CDYSB
YEAR ENDED 31ST DECEMBER 2017**

2017

€

Income

LDTF Emerging Needs Grant - DPU/CDYSB	45,600
	<u>45,600</u>

Overheads

Administrative expenses

Wages	40,870
Program Costs	591
Rents and Rates	4,452
Telephone	1,113
Motor and Travel	380
Light and Heat	437
Print, Post and Stationery	939
Computer and Software	1,197
Website Design/Development	75
Professional Fees	1,639
Staff Training	410
Insurance	404
Advertising	429
Repairs/Maintenance/Office Expense	1,259
Equipment	24
Bank Charges and Interest	45
General Expenses	941

(55,205)

Operating (deficit)

(9,605)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT DEPT. OF CHILDREN AND YOUTH AFFAIRS
YEAR ENDED 31ST DECEMBER 2017**

**2017
€**

Income

Department of Children and Youth Affairs	155,383
	<u>155,383</u>

Overheads

Administrative expenses

Wages	132,368
Program Costs	15,829
Rent & Rates	15,581
Telephone Costs	4,312
Motor and Travel	1,457
Light and Heat	1,529
Print, Post and Stationery	3,441
Computer Costs	3,363
Website Design/Development	249
Professional Fees	5,031
Staff Training	3,408
Advertising	1,507
Insurance	1,412
Repairs and Maintenance	3,112
Equipment	146
Bank Charges and Interest	186
General Expenses	2,907
	<u>(195,838)</u>

Operating (deficit)

(40,455)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT DEPT. OF CHILDREN AND YOUTH AFFAIRS
YEAR ENDED 31ST DECEMBER 2017**

**2017
€**

Income

Department of Children and Youth Affairs	24,306
Deferred to 2018	(12,103)
	<u>12,203</u>

Overheads

Administrative expenses

Wages	5,762
Program Costs	2,142
Motor and Travel	4,299
	<u>(12,203)</u>

Operating (deficit)

-