

Company registration number: 369888

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

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

OFFICERS AND PROFESSIONAL ADVISORS

Directors	Maria Afontsenko Maurice Devlin Nikki Gallagher Dominic Hannigan Liz Harper Ciarán McKinney Lucy Ní Raghail Kery Mullaly
Secretary	Oisin O Reilly
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
CHY Number	16534
Registered Charity Number	20059798
Website	www.belongto.org

**BELONG TO YOUTH SERVICES
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Solicitors

A & L Goodbody
28, Northwall Quay
Northwall
Dublin 1

Legal Advisors

William Fry,
2 Grand Canal Square,
Grand Canal Dock,
Dublin 2

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**BELONG TO YOUTH SERVICES
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**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2018**

A welcome message from our Chairperson and CEO

2018 was a remarkable year for LGBTI+ young people and BeLoNG To Youth Services with the launch of the National LGBTI+ Youth Strategy 2018-2020 in June. The journey to this launch was insightful, inspiring, and at times heart-breaking. We listened to the voices of LGBTI+ young people from across Ireland, and heard about the isolation, harassment, and bullying they experience because of who they are and who they love. The hopes and dreams of LGBTI+ young people are tied up in the pages of this strategy, and we look forward to these goals coming to life through its implementation over the next three years.

While this offers hope for the future, we faced external challenges as an organisation and community in 2018, with a rise in hate speech internationally and subsequent experiences of homophobia, biphobia, and transphobia. We witnessed the persecution of members of the LGBTI+ community in Chechnya, increasing numbers of LGBTI+ asylum seekers and refugees fleeing their home countries, and the emergence of a dangerous rhetoric around gender identity in the UK. Closer to home, through our work with LGBTI+ young people across Ireland we see the damage caused by rejection and exclusion in families, schools, and communities that are not accepting or welcoming of LGBTI+ identities.

Our vision is a world where LGBTI+ young people are equal, safe, and valued in the diversity of their identities and experiences. As an organisation, we are deeply proud of our impact in 2018 through our youth work, advocacy, communications, fundraising, and research activities. In this report, we offer a picture of what we achieved and the challenges we faced in all these areas over the past 12 months.

As you will read in the coming pages, we are committed to good governance and fundraising practice, as well as transparent reporting. We were delighted to be shortlisted for a Good Governance Award in 2018. As part of our work to ensure future sustainability, we worked hard to increase our unrestricted income, exceeding our target by 9.5%. Thanks to our efforts and the generous support of our donors and partners, the total organisational income grew by 25%, reaching €986,430. This means our capacity to build stronger services and brighter futures for LGBTI+ young people is growing.

Over the past two years, as part of our 2016-2018 Strategic Plan, we focused our work around five pillars: health, safety, equality, systems, and the LGBTI+ National Youth Strategy – with the voice of young people informing all areas. 2018 offered us an opportunity to pause and reflect on our risks, challenges, and achievements. Now, we look to the future. Armed with our new three-year Strategic Plan we are dedicated to evolving and developing as an organisation, committed to a culture of learning, reflection, and evaluation.

We would like to thank the young people, staff, volunteers, board members, funders, donors, partners, and supporters who help us as we create an Ireland where LGBTI+ young people are equal, safe, and valued. Together, we hope to make Ireland the best place in the world for LGBTI+ young people to live and thrive.

Moninne Griffith

Nikki Gallagher

CEO

Chairperson, Board of Directors

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**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2018**

The directors / trustees present their annual report and the audited financial statements for the year ended 31st December 2018.

OBJECTIVES AND ACTIVITIES

Our Vision

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

Our Mission

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

Our Values

Our core values are those of Inclusion, Integrity and Respect, in an environment of Honesty and Openness. Our purpose is to create a Welcoming, Supportive, Safe and Fun space for LGBTI+ young people. We are committed to Collaboration and Youth Participation. We believe in Solidarity and Intersectional Equality, and our work focuses on Human Rights and Social Justice. We are dedicated to Continuous Improvement in everything we do.

Model of Youth Work Practice

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

Critical - LGBTI+ 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 2018. 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. During 2018 the Board developed a new Strategic Plan for the period 2019 - 2021.

ACHIEVEMENTS AND PERFORMANCE

LOOKING BACK

2018 was an exciting year for us with the launch of the National LGBTI+ Youth Strategy and the publication of the Gender Recognition Act Review Report. Our achievements over these 12 months align with our 2016-2018 Strategic Plan which draws to a close this year. This plan identifies health, safety, equality, systems, and the LGBTI+ National Youth Strategy as our key pillars of work, with the voice of young people informing all of these areas.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

HEALTH

- Supported 45 LGBTI+ youth groups nationwide
- Expanded the hours of our crisis counselling service with our partners at Pieta House
- Highlighted mental health issues and barriers experienced by LGBTI+ young people in our submission to the Joint Committee on the Future of Mental Health

SAFETY

- 43% of schools participated in Stand Up Awareness Week
- Trained 707 professionals around LGBTI+ issues
- 2,886 young people received LGBTI+ awareness training through the National Network Fund
- Engaged a team of 22 volunteers to support our work in our Dublin frontline services

EQUALITY

- Submitted recommendations for the introduction of a simple, administrative procedure for legal gender recognition for under 18s to the 2015 Gender Recognition Act review Working Group
- Campaigned for the inclusion of LGBTI+ in relationship and sexuality education through our work with the Joint Oireachtas Committee on Education and Skills and the National Council and Curriculum Assessment consultation on sexual health.
- Marched with 400+ LGBTI+ young people from across Ireland at Dublin Pride

SYSTEMS

- Updated our privacy and data protection protocols to ensure compliance with best practice and GDPR requirements
- Expanded our staff wellbeing programme to include an Employee Assistance Program
- Launched our new website, built by three dedicated volunteers from PayPal
- Design and planning commenced for the implementation of a Holistic Outcome Measurement and Engagement System (HOMES) to capture detailed data
- Developed a new Strategic Plan for the period 2019-2021

FUNDRAISING

- 9.5% growth in unrestricted income on 2017
- Increased our donor retention rates by 43%
- 161 new supporters joined our us in advancing our mission
- Engaged 29 new corporate partnerships
- Hosted the second annual Rainbow Ball raising a profit of €71,000

LGBTI+ YOUTH STRATEGY

- The world's first LGBTI+ National Youth Strategy 2018-2020 was launch in June 2018. We played an instrumental role in the development of this strategy which focuses on creating an Ireland where LGBTI+ young people feel visible, valued and included

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

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 2018 the total amount of funding disbursed through the scheme was €45,000 (2017: €45,000).

Recipient	2018	2017
Crosscare (Bray Youth Services)	2,250	2,250
Youth Work Ireland Cork	6,125	6,125
Crosscare (East Wicklow Youth Services)	2,200	2,265
Donegal Youth Service CLG	8,000	8,000
FDYS	3,504	3,500
Foróige (Gateway Youth Project)	3,632	3,659
Kerry Diocesan Youth Service	2,121	2,033
Kildare Youth Services Ltd	4,000	4,000
North Connaught Youth Services	2,190	2,190
GOSHH	4,500	4,500
Youth Work Ireland Galway	4,478	4,478
Youth Work Ireland Tipperary	2,000	2,000
Ossory Youth Service	NIL	NIL
Total	€45,000	€45,000

FINANCIAL REVIEW

The financial results for the year ended 31st December 2018 are set out on pages 15 to 32 of the Financial Statements. These results show a net surplus of €23,075 (31st December 2017: surplus €30,956).

Income totalled €986,430 up 25% on 2017 (2017:792,225). Total resources expended amounted to €963,355 (2017: €761,269).

The income for the year also includes benefit in kind which was received in 2018 to the value of €85,658; towards the Rainbow Ball, computer costs, programme costs and legal and professional fees.

Principal Funding Sources

In 2018, the principle funding sources for BeLonG To Youth Services are outlined in the table below, this table is provided in compliance with DPER Circular 13/2014. Total exchequer funding to the company in 2018 exceeded 50% of total income.

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YEAR ENDED 31ST DECEMBER 2018**

<u>FUNDER</u>	<u>SCHEME</u>	<u>AMOUNT AND TERM OF THE TOTAL AWARDED</u>	<u>THE AMOUNT OF THE GRANT TAKEN TO THE FINAL INCOME IN THE FINANCIAL STATEMENTS</u>	<u>AMOUNT DEFERRED FROM 2018 TO 2019 (IF ANY)</u>	<u>PURPOSE FOR WHICH THE FUNDS ARE APPLIED</u>	<u>WHERE RELEVANT THE AMOUNT OF CAPITAL PROVIDED AND THE REPORTING POLICIES BEING USED IN RELATION TO CURRENT AND FUTURE INSTALLMENTS</u>
HSE - Mental Health Directorate / National Office for Suicide Prevention	Section 39 Health Act 2004	€233,401 per annum Term: 1 Jan to 31 Dec 2018	€261,671	-	Provision of nationwide supports for LGBT+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBT+ bullying. €28,270 of the income realised in the financial statements was deferred from 2017.	Reports submitted every 6-months as set out in the agreement. Additional reports submitted at certain intervals. No capital grant received.
North Inner City Drugs Task Force - administered by CDYSB	Local Drugs Taskforce - Emerging Needs	€45,600 per annum Term: 1 Jan to 31 Dec 2018	€45,600	-	Provision of prevention and education service for the North Inner City targeting the LGBT+ youth population.	Annual application submitted each year, quarterly reports submitted as set out in the grant aid agreement. No capital grant received.
Department of Children and Youth Affairs administered by Pobal	Youth Service Grant Scheme	€155,384 per annum Term: 1 Jan to 31 Dec 2018	€155,384	-	Core funding to support the delivery of nationwide supports for LGBT+ young people.	Annual report and application submitted each year. No capital grant received.

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YEAR ENDED 31ST DECEMBER 2018**

Department of Children and Youth Affairs - direct administration	LGBTI+ Youth Strategy	€24,306 Term: From Feb 2017 - Dec 2019	€3,136	€8,967	Funding to support the engagement of the LGBTI+ youth advisory panel within the developmental process of the LGBTI+ Youth Strategy. An amount of €8,967 was deferred to 2019 with permission.	Reporting on this grant is encompassed within the reporting on the Youth Service Grant Scheme above on an annual basis. No capital grant received.
Department of Children and Youth Affairs - direct administration	LGBTI+ Youth Strategy	€5,808 Term: From 26 Sept to 31 Dec 2018	€5,808	-	Development and testing of a new LGBTI+ Staff Awareness and Training program for the Youth Sector.	Final project report due on completion. No capital grant received.
City of Dublin Youth Service Board - direct administration	LGBTI+ Youth Strategy	€20,000 Term: From 30 Nov 2018 to 30 Apr 2019	-	€20,000	Funding to support the development of a universal online LGBTI+ training program. The full amount of this grant was deferred at year end with permission.	Final project report due on completion. No capital grant received.
City of Dublin Youth Service Board - direct administration	LGBTI+ Service Grant Scheme 2018	€8,500 Term: From Nov 2018 to 31 Dec 2018	€8,500	-	The adaptation of the Safe and Supportive Schools Toolkit into a Safe and Supportive Schools Toolkit including design/ print.	Final project report due on completion. No capital grant received.
Department of Education and Skills	National Action Plan of Bullying	€58,000 Term: 1 Jan to 31 Dec 2018	€58,000	-	Grant aid to support the delivery of Action 8 under the National Action Plan on Bullying (2013).	Annual report and application submitted each year. No capital grant received.

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Department of Rural and Community Development-administered by Pobal	Scheme to Support National Organisations	€269,990 Term: July 2016 to June 2019	€89,930	-	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.	SSNO expenditure reports submitted every 6-months as set out in the agreement. Additional reports submitted at certain intervals. No capital grant received.
Department of Health	National Lottery Funding	€15,000 Term: May 2013 to Dec 2019	€1,598	-	Delivery of sexual health programs to young men who have sex with men.	Final project report submitted at the end of the project implementation. No capital grant received.
Dublin City Council	Community Funds	€800	€800	-	To support delivery of supports for LGBT+ young people in Dublin City.	Reports submitted as and when requested as per the terms and conditions of the funding scheme. No capital grant received.
TUSLA	OCBI Initiative	€33,266 Term: Jul 2018 - Dec 2019	€12,857	€20,409	Grant for the development of a management information system for the services of BeLonG To to LGBTI+ young people. An amount of €20,409 was deferred at year end with permission.	Reports submitted as and when requested as per the terms and conditions of the funding scheme. No capital grant received.

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RESERVES POLICY

BeLonG To Youth Services has set a reserves policy in place to ensure that the charity's core activities could continue during a period of unforeseen difficulty. This takes account of the cost of making staff redundant in an emergency situation, risks associated with variances in planned income versus expenditure and the charity's contractual commitments. The Trustees/ Directors have established a target of building reserves equal to 3-months operating costs held in a readily realisable form. The reserve threshold is advised by the Finance, Audit, and Risk Committee and planned contributions to the reserves are set during the Annual Budget process.

The CEO together with the Finance, Audit, and Risk Committee monitors the reserves monthly through the review of the organisations balance sheets. The unrestricted cash reserves at year end 2018 were €104,158 and given that overall expenditure amounted to €963,355 this meant the organisation remained outside its reserve policy for the year. Unrestricted reserves were increased by €23,075 during 2018 (2017: €30,956) in line with the organisations stated aim of building the reserves to equal 3-months of operating cost. It is expected that the reserves will reach target at the end of 2021.

APPORTIONMENT

In line with best practice the organisation has an apportionment policy which allows for clear allocation of income against activities and related expenditure.

PLANS FOR FUTURE PERIODS

In 2018, the organisation developed a strategic plan for the period 2019 - 2021 building on the successes of the earlier strategic plan which ran from 2015 - 2018.

The theory of change underpinning this strategic plan has identified the underlying causes, systemic problems, and the individual problems experienced by young people who identify as LGBTI+ in Ireland. The Board has elected to focus the organisations work across a number of chosen pillars of action, building the next phase of work towards achieving the objectives of the organisation on the experience and models developed over the previous 15-years. It is important to work on both the causes and effects of the ongoing homophobia, biphobia, transphobia, and inequality so as to create a safe, healthy, and equal society.

The organisation will work at a number of levels, engaging in direct service provision to young people, developing models of youth work practice with partner organisations, and continuing to influence practice and policy on LGBTI+ youth issues at both national and international levels.

The work of the organisation over the course of the strategic plan will cover 5 pillars of specific actions, these will be underpinned by a crosscutting theme of partnership, learning, and research. The work will include:

- Supporting Individual LGBTI+ young people;
- Providing group youth work sessions for LGBTI+ young people;
- Working in partnership with other youth and LGBTI+ services to further develop and support the national network of LGBTI+ youth groups;
- Engaging and advocating with relevant organisations, agencies, and government departments on key policy issues affecting LGBTI+ young people;
- Providing training and education services to relevant professionals who work with young people;

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- Undertaking action research and data analysis from the different practices to articulate and bring forward the voices of young LGBTI+ people in policies, campaigns and in holding the implementation of the National LGBTI+ Youth Strategy to account.

DIRECTORS/TRUSTEES

BeLonG To Youth Services is governed by a Board of Directors with a maximum number of 10 people. All Board members work in a voluntary capacity and do not receive any remuneration as required by the provisions of the Charities Act, 2009. They are entitled to reimbursement for out of pocket expenses in the discharge of their functions as Trustees. In 2018, the total amount of vouched expenses paid to Board members was €390.40.

Unless otherwise stated the following have served as directors for the entire period following re-election at the last annual general meeting.

Directors/Trustees	Skills Area	Attendance
Nikki Gallagher (Chair)	Sector Knowledge, PR and Communications, Government and Public Services	6/7
Ciaran McKinney (Vice Chair)	Sector Knowledge, Fundraising, Organisational Development	7/7
Maria Afontsenko (Treasurer)	Sector Knowledge, Financial, Accounting Standards, Risk Management	3/7
Dominic Hannigan	Sector Knowledge, Government and Public Services, Strategic Planning, Policy	5/7
Maurice Devlin	Sector Knowledge, Policy and Research	1/1
Lucy NI Raghail	Human Resources, Employment Law	7/7
Liz Harper	Sector Knowledge, Safeguarding and Child Protection	5/7
Kery Mulally	Sector Knowledge, Fundraising	3/7

The Trustees met 7 times during 2018. The Board has an attendance policy and the Chair is responsible for its implementation. This policy allows for Board members to take a leave of absence as dictated by their personal circumstances, Maurice Devlin took a leave of absence during 2018. Staff members are routinely invited to attend Board meetings to take part in discussions on strategic priorities relevant to their areas of responsibility.

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The Board is supported by a committee structure which deals with specific aspects of the company's business. There were four standing committees in 2018. The CEO, Moninne Griffith, and the Company Secretary, Oisín O'Reilly were in attendance at all of these subcommittees. Each subcommittee is governed by terms of reference specifying the scope of their competences and any delegated authorities. The subcommittees are:

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

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

Company Secretary

Oisín O' Reilly

CEO

Moninne Griffith

STRUCTURE, GOVERNANCE AND MANAGEMENT

BeLonG To Youth Services Limited is registered in Ireland as a company Limited by Guarantee, and not having a share capital incorporated in the Republic of Ireland under the Companies Act 2014. The company does not have a share capital and consequently the liability of the members is limited, subject to an undertaking of each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a unanimous written resolution of the company members on 6th September 2017.

The objectives for which BeLonG To Youth Services is established as per the Memorandum of Association are as follows:

- (a) to advance the well-being of the community at large by the provision of support and services for lesbian, gay, bisexual, and transgender (LGBT+) young people and families in need; and
- (b) to advance the well-being of the community at large by the promotion and advancement of the well-being of lesbian, gay, bisexual, and transgender (LGBT+) young people and their families whose lives have been affected by homophobia, social exclusion, discrimination or other disadvantage, by fostering a culture of inclusiveness, equality, and human rights.

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YEAR ENDED 31ST DECEMBER 2018**

SELECTION AND INDUCTION OF BOARD MEMBERS

The Board of Directors of BeLonG To Youth Services is a body of elected and co-opted individuals (board members) who jointly oversee and govern the activities of the organisation. Board members are selected on the basis of their skills and any identified skill gaps on the Board.

Board induction occurs as soon as possible after an individual has been selected to join the Board. In all cases this is scheduled to take place in advance of their first meeting. Induction is the responsibility of the Company Secretary in collaboration with the CEO and Chairperson of the Board. The training includes a face to face meeting covering, the role and aims of the organisation, its governance structures, its core activities, history, and successes.

Also covered is an introduction as to how the Board functions, as well as the role and responsibilities of becoming a member of the Board. A new Director also receives an induction pack which will include at a minimum the: Constitution, governance handbook, Strategic Plan, minutes and the Board Book from previous Board meetings, organisational financial procedures and policies manual, Staff Handbook, and audited Accounts from the previous year.

The Board engaged in its yearly review process in April 2018. This comprised both an annual Board Skills Audit and a Board Effectiveness Review. The results of both alongside the meeting attendance log were used by the Board to carry out its annual assessment of its performance. Areas identified for further strengthening Board effectiveness included strengthening the succession planning for Board members and improving the quality and timeliness of Board papers being circulated.

GOVERNANCE

The Board of Directors is committed to achieving the highest standards of governance. The organisation is at an advanced stage of adopting the Type -C Governance Code for the Community, Voluntary and Charitable Sector in Ireland. The code has now been superseded by the publication of a new Charities Governance Code by the Charities Regulator. The Board has decided to review compliance with the new code and to proceed with its implementation and will report on compliance with the code to the Regulator as required on an annual basis.

BeLonG To Youth Services has completed the process of adopting the Statement of Guiding Principles for Fundraising (ICTR) now merged with fundraising Ireland to form Charities Institute Ireland (CII) and fully complies with the principals set out in the statement and is undergoing a benchmarking process against the new Guidelines for Charitable Organisations on Fundraising from the public issues by the Charities Regulator in 2017.

The Board invested significantly in ensuring compliance with the General Data Protection Regulation (GDPR) and advisory services were used to review the organisations technical and operational arrangements to ensure privacy and security of all data (including personal and sensitive personal data). Significant investment was made in policy and procedural development, ICT security, and staff training to enhance systems and processes to ensure compliance with the requirements of the GDPR. The organisation is in full compliance.

The Board revised its Governance Handbook in February 2018. This handbook sets out the organisation's governance policies, procedures, and practices to ensure the organisation uses transparent decision-making to direct its resources and exercise power in an effective and accountable way.

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DECISION-MAKING

The Board has the following matters specifically reserved for its decision:

- The company's strategic plans and annual operating budgets;
- Projects outside the scope of the strategic plan;
- Business acquisition and disposals;
- Litigation;
- Appointment/ Removal of Members of the Company;
- Co-option of individuals to be Directors of the Company;
- Appointment/ Removal of Subcommittee Chairs and Members;
- Appointment/ Removal of the CEO;
- Appointment/ Removal of the Auditors;
- Approval of Borrowing/ Finance Facilities;
- Approval of Contracts with a term exceeding one year or a financial liability on BeLonG To exceeding €15k;
- Approval of changes in accounting or financial procedure;
- Approval of the annual accounts and annual report; and
- Annual Review of Risk and Internal Control.

The Board delegates authority on certain duties and responsibilities to sign legal document, contracts for services and funding contracts to the CEO. The day to day management of the organisation is also delegated to the CEO and staff. This includes contributing to and the implementation of the strategic plan; leading, recruiting, and managing staff; managing the organisation and its finances effectively and efficiently; consulting and linking with stakeholders; representing BeLonG To; contributing to national policy development affecting LGBTI+ young people; and developing mechanisms for involving young people in the work of the organisation.

REPORTING

The CEO reports directly to the Board. Board agendas are planned in advance between the Chair, CEO, and Company Secretary, and in 2018 a Board Planner tool was used showing the full projected business of the Board throughout the year. A report is prepared quarterly for the Board and submitted in advance of the meeting for Board members to review. Organisation information systems have been established to ensure that Board reports contain accurate and relevant information. The Board report follows a prescribed format linking organisational activity, impact, and outputs to the key strategic objectives agreed by the Board.

Management Accounts are prepared on a monthly basis and include an analysis of the budget v actual position of the organisations income and expenditure as approved by the Board. Variances are calculated and explained. Trend analysis and projections are included together with comparative analysis to the prior year. Key issues are identified with sufficient explanation.

Key Management Staff

Name	Title
Moninne Griffith	CEO
Oisín O' Reilly	Head of Fundraising and Operations
Suzanne Handley	Finance Manager

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

PRINCIPAL RISKS AND UNCERTAINTIES

BeLonG To Youth Services uses its Risk Register to monitor and mitigate risks arising across the full range of its activities. The Directors have identified that the key risks and uncertainties the organisation faces include maintaining sufficient funding, ensuring adequate operational controls, and ensuring strong governance.

Funding: In common with other companies operating in Ireland in the charitable sector, BeLonG To is dependent on both voluntary income, donations, and grant income from state organisations. The Directors are of the opinion that the company is well positioned to manage the costs of running the company, in spite of the risks presented by the impact of Brexit on the economy and the potential expiration of a significant core state grant in mid-2019.

Brexit: The Directors have undertaken a detailed risk assessment and planned measures to mitigate the impact of Brexit on the organisation, and on our beneficiaries.

Financial and Related Control Risks: The organisation mitigates its financial and related control risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets, and projections;
- Internal control risks are minimised by the implementation of financial policies and procedures which controls the authorisation of all transactions and projects;
- It has a policy to build its reserves to equal 3-months operating costs by 2021, which allows the company to meet its statutory obligations. The company has developed a strategic plan which will allow for the diversification of future funding and activities;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It has minimal currency risk and credit risk. The company has no interest rate risk due to the fact that the company has no borrowings.

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 organisation has a conflict of interest and loyalty policy in place, which is reviewed regularly. A register of Trustees 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 2018, in any contracts of significance in relation to the business of the company.

The Directors are aware of the key risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that there are appropriate systems in place to address these risks. At a governance level, potential risks relate to maintaining sufficient skills. At an operational level, risks relate to potentially poor business planning, health/ safety and ICT risks. At a human level, they relate to ensuring the charity is sufficiently staffed to avoid staff burnout. At a financial level potential risks relate to budgetary control and retaining sufficient funding to deliver core activities.

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**DIRECTOR'S REPORT (CONTINUED)
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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 those terms.

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 company 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 2018**

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 Afontsenko



Nikki Gallagher

Date : 27th March 2019

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

**DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2018**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements with consideration to Charities SORP, Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

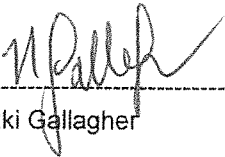
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Maria Afontsenko



Nikki Gallagher

Date : 27th March 2019

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELONG TO YOUTH SERVICES (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Belong To Youth Services for the year ended 31st December 2018 which comprise the Income and Expenditure Account, balance sheet, statement of changes in reserves, statement of cashflows and notes to the financial statements, including a 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.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2018 and of its profit for the 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 prepared in accordance with the requirements of the Companies Act 2014.

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 in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELONG TO YOUTH SERVICES (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

Other Information

The directors 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the directors report is consistent with the financial statements; and
- in our opinion, the directors report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the company'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 the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELONG TO YOUTH SERVICES (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company'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 company 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.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company'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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.


Ciarán Murray (Senior Statutory Auditor)

For and on behalf of
Hayden Brown
Chartered Accountants and Registered Auditors
Grafton Buildings
34 Grafton Street
Dublin 2
27th March 2019

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

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2018**

	Restricted Funds 2018	Unrestricted Funds 2018	Total Funds 2018	Total Funds 2017
	€	€	€	€
Incoming Resources				
Voluntary Income	-	232,510	232,510	217,460
Charitable Activities	657,837	85,658	743,495	573,142
Other Trading Activities	-	10,425	10,425	1,623
Total Incoming Resources	<u>657,837</u>	<u>328,593</u>	<u>986,430</u>	<u>792,225</u>
Resources Expended				
Cost of Voluntary Income	-	(138,799)	(138,799)	(141,198)
Charitable Activities	(768,495)	(47,836)	(816,331)	(619,248)
Other Expenses	-	(8,225)	(8,225)	(823)
Total Resources Expended	<u>(768,495)</u>	<u>(194,860)</u>	<u>(963,355)</u>	<u>(761,269)</u>
Net Outgoing Resources Before Transfers	(110,658)	133,733	23,075	30,956
Transfers				
Transfers Between Funds	<u>108,839</u>	<u>(108,839)</u>	-	-
(Deficit) / surplus for the year	<u>(1,819)</u>	<u>24,894</u>	<u>23,075</u>	<u>30,956</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.

The cost of voluntary income includes the apportioned fundraising salary costs.

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

**BALANCE SHEET
31ST DECEMBER 2018**

	Note	2018		2017	
		€	€	€	€
Fixed assets					
Intangible assets	7	4,789		7,062	
Tangible assets	8	9,020		8,036	
			13,809		15,098
Current assets					
Debtors	9	56,723		36,909	
Cash at bank and in hand		133,008		128,919	
		189,731		165,828	
Creditors: amounts falling due within one year	10	(99,382)		(99,843)	
Net current assets			90,349		65,985
Total assets less current liabilities			104,158		81,083
Net assets			104,158		81,083
Contingency Reserve Fund					
Restricted Funds			-		1,819
Unrestricted Funds			104,158		79,264
Funds of the Charity			104,158		81,083

These financial statements were approved by the board of directors on 27th March 2019 and signed on behalf of the board by:


Maria Afontsenko
Director


Nikki Gallagher
Director

The notes on pages 24 to 37 form part of these financial statements.

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

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2018**

	Unrestricted Funds	Restricted Funds	Total
	€	€	€
At 1st January 2017	48,308	1,819	50,127
Surplus for the year	30,956	-	30,956
Total comprehensive income for the year	<u>30,956</u>	<u>-</u>	<u>30,956</u>
At 31st December 2017	<u>79,264</u>	<u>1,819</u>	<u>81,083</u>
Surplus for the year	24,894	(1,819)	23,075
Total comprehensive income for the year	<u>24,894</u>	<u>(1,819)</u>	<u>23,075</u>
At 31st December 2018	<u>104,158</u>	<u>-</u>	<u>104,158</u>

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

**STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2018**

	2018	2017
	€	€
Cash flows from operating activities		
Surplus for the financial year	23,075	30,956
<i>Adjustments for:</i>		
Depreciation of tangible assets	3,321	3,138
Amortisation of intangible assets	2,273	2,273
Accrued (income)	7,192	723
<i>Changes in:</i>		
Trade and other debtors	(19,814)	(13,529)
Trade and other creditors	(7,653)	42,215
Net cash from operating activities	<u>8,394</u>	<u>65,776</u>
Cash flows from investing activities		
Purchase of tangible assets	(4,305)	-
Net cash (used in)/from investing activities	<u>(4,305)</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	4,089	65,776
Cash and cash equivalents at beginning of year	<u>128,919</u>	<u>63,143</u>
Cash and cash equivalents at end of year	<u><u>133,008</u></u>	<u><u>128,919</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2018**

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 2018**

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 policies 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 2018**

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 2018**

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 2018**

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 2018**

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 2018**

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 2018**

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

Operating surplus is stated after charging:

	2018	2017
	€	€
Amortisation of intangible assets	2,273	2,273
Depreciation of tangible assets	3,321	3,138
Fees payable for the audit of the financial statements	4,305	3,690

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

5. Staff costs

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

	2018	2017
	Number	Number
Administrative	3	3
Fundraising	1	1
Programming	10	9
	<u>14</u>	<u>13</u>

The aggregate payroll costs incurred during the year were:

	2018	2017
	€	€
Wages and salaries	453,111	421,914
Social insurance costs	47,872	44,406
	<u>500,983</u>	<u>466,320</u>

Bands of Salaries	2018	2017
€50,000 - €60,000	2	2
€60,001 - €70,000	-	1
€70,000+	1	-

Remuneration includes salaries and any benefits in kind.

Remuneration paid to key management staff at the organisation in 2018 amounted to €138,682 (2017: €131,635) key management staff includes the CEO [FT], Head of Operations and Fundraising [FT], and the Youth Work Manager [PT].

- BeLonG To's CEO, Moninne Griffith, is paid €70,960 (2017: €67,917) per year. She receives no additional benefits.

Two part time employees would have the full time salary equivalent of between €50,000-€60,000 in the year.

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 2018**

7. Intangible assets

	Software Development	Total
	€	€
Cost		
At 1st January 2018 and 31st December 2018	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2018	4,302	4,302
Charge for the year	2,273	2,273
At 31st December 2018	<u>6,575</u>	<u>6,575</u>
Carrying amount		
At 31st December 2018	<u>4,789</u>	<u>4,789</u>
	Software Development	Total
	€	€
Cost		
At 1st January 2017 and 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>

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 2018**

8. Tangible assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2018	33,688	8,583	42,271
Additions	1,468	2,837	4,305
At 31st December 2018	<u>35,156</u>	<u>11,420</u>	<u>46,576</u>
Depreciation			
At 1st January 2018	27,921	6,314	34,235
Charge for the year	2,549	772	3,321
At 31st December 2018	<u>30,470</u>	<u>7,086</u>	<u>37,556</u>
Carrying amount			
At 31st December 2018	<u>4,686</u>	<u>4,334</u>	<u>9,020</u>

	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>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

9. Debtors

	2018	2017
	€	€
Trade debtors	36,873	18,832
Prepayments and accrued income	19,850	18,077
	56,723	36,909

10. Creditors: amounts falling due within one year

	2018	2017
	€	€
Trade creditors	20,527	21,590
Tax and social insurance:		
PAYE and social welfare	11,609	11,010
Accruals	11,739	4,547
Deferred income	55,507	62,696
	99,382	99,843

Deferred income

Community Foundation of Ireland	-	-
The National Lottery	-	1,598
Gay Health Network	6,131	12,500
HSE Safe and Supporting	-	8,225
Dublin City Council	-	-
National Office for Suicide Prevention	-	28,270
Department of Children and Youth Affairs	8,967	12,103
Emerging Needs Fund - Tusla QCBI	20,409	-
LGBT - Training	20,000	-
	55,507	62,696

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 2018**

12. Statement of movements on statement of financial activities

	Statement of Financial Activities €
At 1st January 2018	81,083
Surplus for the year	23,075
At 31st December 2018	<u>104,158</u>

13. Reconciliation of movements in funds of the charity

	2018 €	2017 €
Restricted Funds		
Opening Balance	1,819	1,819
Net Movement	<u>(1,819)</u>	<u>-</u>
	-	1,819
Unrestricted Funds		
Opening Balance	79,264	48,308
Net Movement	<u>24,894</u>	<u>30,956</u>
	<u>104,158</u>	<u>79,264</u>
Balance at year end	<u>104,158</u>	<u>81,083</u>

14. Capital commitments

The company had no capital commitments at the 31st December 2018.

15. Contingent liabilities

The company had no contingent liabilities at the 31st December 2018.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2018**

16. Financial instruments

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

	2018	2017
	€	€
Financial assets measured at amortised cost		
Trade debtors	36,873	18,832
Other debtors	19,850	18,077
Cash at bank and in hand	132,804	128,919
	<u>189,527</u>	<u>165,828</u>
Financial liabilities measured at amortised cost		
Trade creditors	(20,527)	(21,590)
Other creditors	(67,246)	(67,243)
	<u>(87,773)</u>	<u>(88,833)</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 27 March 2019.

**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 2018**

	2018	2017
	€	€
Income		
DCYA (Youth Services Grant Scheme)	155,384	167,586
DCYA (LGBTI+ Youth Strategy)	3,136	-
LDTF Emerging Needs Grant - DPU/CDYSB	45,600	45,600
Tusla	12,857	-
Dept of Education and Skills	58,000	58,000
POBAL SSNO	89,930	89,930
HSE Mental Health Directorate	261,671	205,131
The National Lottery	1,598	5,145
Donations and Fundraising	239,947	219,083
Training Income	10,425	-
Training Programmes	14,308	-
Dublin City Council	800	1,750
Other Grants	7,116	-
In-Kind Gift - Legal & Professional	11,934	-
In-Kind Gift - Programme Costs	24,408	-
In-Kind Gift - Rainbow Ball	13,316	-
In-Kind Gift - Computer Costs	36,000	-
	<u>986,430</u>	<u>792,225</u>
Expenditure		
Wages and salaries	453,111	421,914
Employer's PRSI contributions	47,872	44,406
Fundraising Costs	36,465	40,702
Printing and Publications	6,484	6,739
Rent payable	56,667	45,000
Insurance	5,405	4,727
Light and heat	5,004	4,442
Cleaning	7,020	6,014
Repairs and maintenance	1,655	3,089
Advertising & Communications	12,125	5,487
In-Kind Gift - Legal & Professional Fee	11,934	-
Professional Fees - GDPR	8,610	-
Professional Fees - Strategic Planning	6,200	-
Professional Fees	9,538	6,614
Programme Costs	161,890	104,746
Community Events	1,025	2,608
In-Kind Gift - Programme Costs	24,408	-
In-Kind Gift - Rainbow Ball	13,316	-
Telephone	7,338	11,744
Computer and website costs	11,771	10,939
In-Kind Gift - Computer Costs	36,000	-
Postage & Stationery	7,050	6,373
Staff Training & Recruitment	3,836	6,814
Travel and subsistence expenses	8,960	9,519
Conference	-	1,534
Auditors remuneration	4,305	3,690

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

**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2018**

	2018	2017
	€	€
Bank charges	723	665
Subscriptions	2,031	2,550
General expenses	4,519	4,719
Governance and Board Expenditure	2,499	823
Amortisation costs	2,273	2,273
Depreciation of tangible assets	3,321	3,138
	<u>(963,355)</u>	<u>(761,269)</u>
Operating surplus	<u><u>23,075</u></u>	<u><u>30,956</u></u>

Name of Grantor	Health Service Executive - Mental Health Directorate	City of Dublin Youth Service Board (CDYSB)	Department of Children and Youth Affairs (DCYA)	Department of Children and Youth Affairs (DCYA)	Department of Children and Youth Affairs (DCYA)	Department of Youth Affairs (DCYA)	City of Dublin Youth Service Board (CDYSB)	City of Dublin Youth Service Board (CDYSB)	Department of Education and Skills	Dept. Rural and Community Development (administered by Pobal)	Department of Health	TUSLA	Dublin City Council	Other Grants	Fundraising	Benefit in Kind	Totals
Funding Stream	Section 9 Health Act 2004	LDTF Emerging Needs	Youth Service Grant Scheme	Capacity Building Grant Scheme 2018	LGBTI+ Youth Strategy	LGBTI+ Youth Strategy	City of Dublin Youth Service Board (CDYSB)	City of Dublin Youth Service Board (CDYSB)	National Action Plan on Bullying	SSNO	National Lottery Funds	QCBI	Community Funds				
Income YE 2018	233,400	45,600	155,384	5,808			8,500	20,000	58,000	89,930	33,266	800	16,316	226,579			893,583
Deferred Income from 2017 C/F	28,270				12,103						1,598		20,725				62,696
Less Deferred Income to 2019					8,967			20,800				20,409		6,131			55,507
Benefit in Kind																	
Legal & Professional																11,934	11,934
Programme Costs																24,408	24,408
Rainbow Ball																13,316	13,316
Computer Costs																36,000	36,000
Total Income YE 2018	261,670	45,600	155,384	5,808	3,136	3,136	8,500	-	58,000	89,930	12,857	800	30,910	226,579		85,658	986,430

Expenditure	Wages	Program Costs	Rent and Rates	Telephone	Motor and Travel	Light and Heat	Print, Post and Stationery	Computer Costs	Website Design/Development	Professional Fees	Staff Costs	Communications	Insurance	Maintenance	Bank Charges and Interest	Depreciation	Office Expenses	Fundraising Expenses	Total Expenditure	Surplus/Deficit
Wages	101,715	11,809	18,579	1,869	2,421	1,641	4,242	3,501	112	10,366	1,213	2,673	1,772	2,533	185	1,744	1,110		261,707	37
Program Costs		11,809	18,579	1,869	2,421	1,641	4,242	3,501	112	10,366	1,213	2,673	1,772	2,533	185	1,744	1,110		209,563	6,373
Rent and Rates			18,579	1,869	2,421	1,641	4,242	3,501	112										51,973	-
Telephone			1,869	1,869																3,136
Motor and Travel				2,746	2,421	1,233	1,148	1,233												5,808
Light and Heat				2,746	1,233	1,657		3,882												11,973
Print, Post and Stationery				2,746	1,657			3,882												11,973
Computer Costs				2,746	1,657			3,882												11,973
Website Design/Development				2,746	1,657			3,882												11,973
Professional Fees				2,746	1,657			3,882												11,973
Staff Costs				2,746	1,657			3,882												11,973
Communications				2,746	1,657			3,882												11,973
Insurance				2,746	1,657			3,882												11,973
Maintenance				2,746	1,657			3,882												11,973
Bank Charges and Interest				2,746	1,657			3,882												11,973
Depreciation				2,746	1,657			3,882												11,973
Office Expenses				2,746	1,657			3,882												11,973
Fundraising Expenses				2,746	1,657			3,882												11,973
Total Expenditure	261,707	51,973	209,563	5,808	3,136	3,136	8,500	107,504	95,404	1,598	17,857	800	16,878	102,169		85,658	49,781	963,355	-	
Surplus/Deficit								49,504	5,474	-	0	-	14,032	124,410		-	23,075			23,075

