

Company registration number: 369888

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2019

**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

Chief Executive and Senior Management to whom the responsibility for the day-to-day management of the charity is delegated:

Chief Executive

Moninne Griffith

Head of Operations and Fundraising

Oisin O'Reilly

Youth Work Manager

Gillian Brien

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 Arthur Cox, 10 Earlsfort Terrace, Dublin 2 |

**BELONG TO YOUTH SERVICES
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**BELONG TO YOUTH SERVICES
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**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2019**

A welcome message from our Chairperson and CEO

In 2019, armed with 'Sharing the Learning' our new three-year strategic plan, we set out to create a safe, healthy and equal Ireland for LGBTI+ young people. With our new strategic plan serving as a map to guide our objectives, workplans and targets, we experienced an incredible year of success and growth in 2019.

Equipped with our new database, we gathered 12 months of demographic data from young people accessing our Dublin-based youth service. As you will read in this report, we gleaned valuable insights from this data discovering the most urgent needs of LGBTI+ young people. This information has shaped the future direction of our frontline service and how we support LGBTI+ young people. As an organisation dedicated to sharing what we learn and how we do it, we will use this information to inform our partners and stakeholders of best practice to ensure LGBTI+ young people are supported in their homes, schools and communities.

In 2019, we witnessed a change in public presumption and the narrative that all is well for the LGBTI+ community in Ireland. In tandem with growing numbers marching in Pride is an explicit rise in anti-LGBTI+ hate speech and hate crime here in Ireland and in Europe. Across Poland, local governments declared their areas 'LGBTI+ free zones', Pride participants were persecuted in Turkey and public figures embraced anti LGBTI+ hate speech in countries including Greece, Portugal and Spain over the past 12 months. This broader environment of discrimination and inequalities has real consequences for the lived reality of the LGBTI+ young people we support. LGBTI+ young people are more likely to spend time online searching for information related to health, medical and LGBTI+ issues¹. It is online where they also witness LGBTI+ rights being rolled back globally and feel fear and rejection as a result. Closer to home, challenges faced in 2019 included hate speech and physical attacks, access to trans healthcare, and anti-LGBTI+ bullying in schools and communities with devastating consequences on the mental health of LGBTI+ young people. We responded to these external challenges through the provision of safe spaces where LGBTI+ could be who they are without judgement or fear.

This report charts the past 12 months of our work and it is with great pride that we look back at our achievements in youth work, training advocacy, communications and fundraising in 2019. Our incredible skilled creative and dedicated team are united in our passion to improve the lives of LGBTI+ young people and this energy is demonstrated through the delivery of our top-class youth services and training programmes, our campaigns to change and protect human rights, and our operational work to ensure sustainability and build public understanding and awareness. Highlights from 2019 include reaching and supporting more LGBTI+ young people, a renewed sense of energy behind the National Network of Youth Groups that we engage, and shining a light on the voices of LGBTI+ students through the publication of our first School Climate Survey in partnership with Columbia University.

As an organisation, we are committed to good governance, transparency, and ethical fundraising. In 2019, we were proud to achieve Triple Lock Status and secured nominations in the Charity Excellence Awards and the Good Governance Awards. Our values of openness and honesty are underpinned by our willingness to learn from issues and challenges that arise. We were encouraged to see exceptional growth in our unrestricted income of €367,621 compared to €232,510 in 2018. Exceeding our target in this area highlights our commitment to ensure future sustainability and in 2019 our total organisations income grew by 33% reaching €1,314,781. This increase would not have been possible without the generosity of our donors, sponsors and supported who are dedicated to working with us to build a brighter future for LGBTI+ young people.

**BELONG TO YOUTH SERVICES
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**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2019**

We would like to thank our board members, staff, volunteers and funders for their commitment and passion in helping us to create an Ireland that is a positive and welcoming place to grow up LGBTI+. We pay special thanks to the LGBTI+ young people of Ireland who have supported our work by sharing their stories, engaging in consultations, meetings with policy makers and who trusted us and reached out for help when they need it.

Moninne Griffith

CEO

Nikki Gallagher

Chairperson, Board of Directors

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2019**

The directors / trustees present their annual report and the audited financial statements for the year ended 31st December 2019.

OBJECTIVES AND ACTIVITIES

The main object for which the charity is established is:

(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 the advancement of the wellbeing 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.

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 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.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

LOOKING BACK AT 2019

In our 2019-2021 strategic plan 'Sharing the Learning' we identified five strategic goals to focus our work plans and objectives as an organisation. 2019 marked the beginning of this period as we dedicated ourselves to a culture of learning, reflection, and evaluation.

Strategic Goal #1 Organisational Development and Learning

- Gathered 12 months of demographic data from young people accessing the service through our HOMES system.
- Achieved a central repository of policies, procedures and templates created to support staff training, succession planning, and org development.
- Raised €367,621 unrestricted funding in 2019 (2018: €232,510).
- Achieved Triple Lock Status and secured nominations in the Charity Excellence Awards, and the Good Governance Awards.
- Featured in 97 pieces of media coverage across radio, television, and print.

Strategic Goal #2 Youth Work Matters

- Ran 110 youth groups in the Dublin Youth Services (2018: 104).
- Engaged a team of 74 volunteers to support our work (2018: 37).
- Trained 45 young people to be leaders through our Peer Educator programme (2018: 13).
- 1,827 interventions with young people.
- Offered 99 Monday Chats: one-to-one sessions offering advice and information (2018: 150).

Strategic Goal #3 Building Space Spaces

- Supported 56 LGBTI+ Youth Groups nationwide.
- 629 group sessions provided by the National Network.

Strategic Goal #4 Empowering Allies

- Trained 2,162 professional about LGBTI+ youth issues (2018: 707).
- 1,267 Young People received LGBTI+ awareness training through the National Network Fund. (2018: 2,886)
- 13 Youth Work Leaders from across Ireland attended our National Youth Worker event.

Strategic Goal #5 Campaigning for Change

- Reached 57% of second-level schools through Stand Up Awareness Week, (2018: 43%).
- Published our first national School Climate Report with Columbia University shining a light of the voices of 788 LGBTI+ students.
- Created the Rainbow Barometer, an accountability tool to assess the progress of the National LGBTI+ Youth Strategy 2018-2020.
- Completed an LGBTI+ provision of services mapping project for The Department of Children and Youth Affairs and the City of Dublin Youth Services Education Training Board.
- Lobbied and advocated for the implementation of the review recommendations to the Gender Recognition Act 2015.
- Reached 213,000 individuals with our #ComeIn campaign.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

LOOKING FORWARD

Our vision for 2020 is to build on our ambitious three-year strategic plan focusing on five pillars of action and increase our reach and impact. We will continue to gather data and information to provide an evidence base for our work and share our learning and expertise with those engaged with LGBTI+ young people.

Strategic Goal #1 Organisational Development and Learning

- Complete development of our outcome measure and commence data collection from young people.
- Implement 50% of actions from the best practice guidance in suicide prevention services developed by the HSE and complete implementation in 2021.
- Increase fundraising at the 2020 Rainbow Ball by 11%.
- Increase our unrestricted fundraising income to €573,835.
- Increase our reach through online and offline media initiatives.
- Reach 10% more supporters through digital media.

Strategic Goal #2 Youth Work Matters

- Dublin-based LGBTI+ youth services return to weekly.
- Develop an aging-out programme for service users reaching 23 years.
- Roll out Drug and Alcohol Service plan to provide service-based outreach.

Strategic Goal #3 Building Space Spaces

- Accredit three LGBTI+ Youth Groups as part of our work with the National Network.
- Support new LGBTI+ groups to join the National Network.

Strategic Goal #4 Empowering Allies

- Increase the number of professionals we reach through our training.
- Commence our new Safe and Support Schools (SASS) programme with 10 schools.
- Roll out our new Safe and Support Services programme in youth services.
- Launch online training for professionals in the education and youth work sectors

Strategic Goal #5 Campaigning for Change

- Increase participation of second-level schools in Stand Up Awareness Week to 60% (2019: 57%).
- Lobby for the full implementation of the review of the Gender Recognition Act 2015.
- Hold the government accountable on the implementation of the National LGBTI+ Youth Strategy, through our Rainbow Barometer 2020.
- Continue to advocate for the inclusion of young LGBTI+ voices in policies and legislation including RSE, youth work, education, LGBTI+ mental health and sports.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Grant Making

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

Prospective fundees are invited to make an application for funding annually setting out their priorities for the year and how they align to the published criteria for the fund. Applications are reviewed against these criteria and are awarded in line with the overall funding available for disbursement and the points awarded to each application. The scheme is open to all members of BeLonG To's National Network of LGBTI+ youth groups.

In 2019 the total amount of funding disbursed through the scheme was €45,000 (2018: €45,000).
The recipients of funding in 2019 were:

| Recipient | 2019 | 2018 |
|---|----------------|----------------|
| Crosscare (Bray Youth Services) | 2,250 | 2,250 |
| Youth Work Ireland Cork | 7,500 | 6,125 |
| Crosscare (East Wicklow Youth Services) | 2,200 | 2,200 |
| Donegal Youth Service CLG | 8,000 | 8,000 |
| FDYS | 3,504 | 3,504 |
| Foróige (Gateway Youth Project) | 3,632 | 3,632 |
| Kerry Diocesan Youth Service | 3,500 | 2,121 |
| Kildare Youth Services Ltd | 5,000 | 4,000 |
| North Connaught Youth Services | 2,190 | 2,190 |
| GOSHH | 4,500 | 4,500 |
| Youth Work Ireland Galway | NIL | 4,478 |
| Youth Work Ireland Tipperary | 2,724 | 2,000 |
| Total | €45,000 | €45,000 |

FINANCIAL REVIEW

The financial results for the year ended 31st December 2019 are set out on pages 25 to 28 of the Financial Statements. These results show a net surplus of €96,520 (2018: surplus €23,075).

Income totalled €1,314,781 up 33% on 2018 (2018: €986,430). Total resources expended amounted to €1,218,261 (2018: €963,355).

The income for the year also includes donated goods and services which in 2019 amounted to income of €294,000 (2018: €85,658), towards the Rainbow Ball, computer costs, programme costs, legal and professional fees, and the roll out of the Come In campaign.

In 2019 we continued to increase the scale and the impact of our services, while being cognisant of maintaining the quality of our work. The growth came from maximising the use of existing resources and a significant increase in expenditure of 26.5% to €1,218,261 (2018: €963,335).

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Our unrestricted fundraised income saw exceptional growth of 58% to €367,621 (2018: €232,510) following strategic investments in new fundraising activities.

Fundraising Policy

BeLonG To organises fundraising events and activities throughout the year. In addition, the Charity solicits the financial support of individual donors, companies, trusts & foundations, among others to fund both general operating costs and specific projects and programmes.

BeLonG To is committed to applying the highest standards of good governance and ethical fundraising practices in our work. We have completed the implementation of the Fundraising Guidance issued by the Charities Regulator and are in full compliance with the voluntary Statement of Guiding Principles in Fundraising.

During 2019, a routine review of ethical fundraising practices was completed by the Charity and a new ethical fundraising framework was adopted. Future institutional donors will be ethically evaluated prior to engaging them in fundraising or monetary support for our mission.

In line with best practice our professional fundraising staff are paid a fixed annual salary. There is no element of performance related pay or bonus payable to professional fundraisers employed by the Charity.

Income Diversification

The organisation completed its income diversification strategy in 2018. It had been envisaged that a 70/30 split in funding would continue to the strategy over the course of the Strategic Plan 2019 - 2021. In 2019 the Board agreed to amend the diversification strategy and aim for a 50/50 split in funding between state and non-state funding.

In 2019 the funding mix for the organisation was 49% (2018: 64.7%) state funding 51% (2018: 35.3%) non-state funding.

It is the intention of the Board that a 50/50 will be maintained for the remainder of the strategic plan. This will be achieved by maintaining focus on investments in unrestricted income generation.

The organisation plans to make strategic investments in regular/ committed giving and legacy giving over the coming years to grow income from those channels which will help to maintain diverse income streams over the medium term.

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YEAR ENDED 31ST DECEMBER 2019**

PRICIPAL STATE FUNDERS

The table below is provided as required by DPER Circular 13/2014. All grants listed in the table below are restricted.

| <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 2019 TO 2020 (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 | €241,403 per annum Term: 1 Jan to 31 Dec 2019 | €233,401 | €8,002 | Provision of nationwide supports for LGBT+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBT+ bullying. Deferral of €8,002 at year end 2019 was approved. | Reports submitted quarterly 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 2019 | €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. |

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

| | | | | | | |
|--|--|--|----------|---------|---|--|
| Department of Children and Youth Affairs - administered by Pobal | Youth Service Grant Scheme | €159,269 per annum Term: 1 Jan to 31 Dec 2019 | €159,269 | - | Core funding to support the delivery of nationwide supports for LGBT+ young people. | Annual report and application submitted each year. No capital grant received. |
| Department of Children and Youth Affairs - administered by TUSLA | What Works formerly the QCBI Initiative | €33,266 Term: Jul 2018 - Dec 2019 | €20,409 | €12,097 | Grant for the development of a management information system for the services of BeLonG To to LGBT+ young people. Deferral of €12,097 at year end 2019 is due for decommittal. | Reports submitted as and when requested as per the terms and conditions of the funding scheme. No capital grant received |
| Department of Children and Youth Affairs - direct administration | LGBT+ Youth Strategy | €24,306 Term: From Feb 2017 - Dec 2019 | €8,967 | - | Funding to support the engagement of the LGBT+ youth advisory panel within the developmental process of the LGBT+ Youth Strategy. | 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 | Grant Scheme to Support the Continuous Provision a Development of Service Providers Working with LGBT+ young People. | €750 (phase 1) Term: 08 Oct - 31 Dec 2019 | €750 | €750 | Funding to support the development and roll out of Safe and Supportive Schools/ Services model to deliver continuous professional development of service providers working with LGBT+ young people. | Final project report due on completion. No capital grant received. |

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

| | | | | | |
|--|---|---------|---|---|---|
| Department of Children and Youth Affairs - direct administration | Youth Capital Funding Scheme 2019 | €14,887 | - | Capital grant for infrastructure improvements including critical health & safety works and ICT system upgrades. | Final project report due on completion. Full amount is a capital grant. Funds were fully expended in 2019 and are reflected in the Balance Sheet. |
| | Term: From 01 Aug to 31 Dec 2019. | | | | |
| City of Dublin Youth Service Board - direct administration | LGBTI+ Youth Strategy | €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. |
| | Term: From 30 Nov 2018 to 30 Apr 2019 | | | | |
| City of Dublin Youth Service Board - direct administration | LGBTI+ Youth Strategy Mapping Project | €2,915 | - | The carry out a mapping exercise of LGBTI+ friendly and inclusive youth services in the city and county of Dublin. | Final project report due on completion. No capital grant received. |
| | Term: From Jan 2019 to 31 Dec 2019 | | | | |
| Department of Education and Skills | National Action Plan on Bullying | €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. |
| | per annum Term: 1 Jan to 31 Dec 2019 | | | | |

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

| | | | | | | |
|---|--|--|---------|---|---|--|
| Department of Rural and Community Development-administered by Pobal | Scheme to Support National Organisations 2016 - 2019 | €269,990 Term: July 2016 to June 2019 | €44,965 | - | 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 Rural and Community Development-administered by Pobal | Scheme to Support National Organisations 2019 - 2022 | €270,000 Term: July 2019 to June 2022 | €45,000 | - | 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. |
| Dublin City Council | Community Funds | €1,000 | €1,000 | - | 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. |

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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 making staff redundant in an emergency situation, risk associated with variances in planned income versus expenditure, and the charity's contractual commitments. The Directors have established a target of building reserves equal to three 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 quarterly through the review of the organisations balance sheets. The unrestricted cash reserves at year end 2019 were €200,678. Given that the overall expenditure amounted €1,215,284 this meant the organisation remained outside its reserve policy for the year. Unrestricted reserves were increased by €96,520 during 2019 (2018: €23,075) in line with the organisations stated aim of building the reserves to equal three months of operating cost. It is expected that the reserves will reach the target of €303,821 at the end of the 2022 based on projections.

INVESTMENT POLICY

The organisation's policy for investments is to retain its cash reserve in a low-risk deposit account. However, it was also evident that given the low risk interest rates on deposit account, the real value of its reserve was devaluing and that there was a need to increase the reserve particularly in light of the economic uncertainty that may arise as a result of the UK's planned exit from the European Union. Therefore, in consideration of the budget for 2019 the board approved an acceleration in growth of the organisation's reserves. Its investment policy will be reviewed in 2020.

APPORTIONMENT

In 2019, the organisation continued to use a budgeting template that allows clear apportionment of income against activities and related expenditure. In addition, the organisations systems allow for income to be apportioned against funded costs. The basis of apportionment used by the Charity is the number of staff (in days) assigned to each programme.

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.

Director/Charity Trustees Expenses

In 2019, the total amount of vouched expenses paid to Board members was €515.36 (2018: €390.40) a total of 1 (2018: 1) Board members claimed expenses during the year. Expenses relate to travel costs associated with the attendance at Board meetings and other incidentals.

The charity has taken out insurance to protect the Directors/ Trustees. No loans have been granted to Directors. No remuneration or other benefits have been paid or are payable to any Directors directly or indirectly from the funds of the Charity. Remuneration of Directors/ Trustees is expressly forbidden by the governing document of the Charity.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Other than as shown above, any further required disclosures in Sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

Board Members & Attendance

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

| Board Members | Skills Area | Attendance |
|------------------------------|--|-------------------|
| Nikki Gallagher (Chair) | Sector Knowledge, PR and Communications, Government and Public Services | 9/9 |
| Ciaran McKinney (Vice Chair) | Sector Knowledge, Fundraising, Organisational Development | 5/9 |
| Maria Afontsenko (Treasurer) | Sector Knowledge, Financial, Accounting Standards, Risk Management | 4/9 |
| Dominic Hannigan | Sector Knowledge, Government and Public Services, Strategic Planning, Policy | 5/9 |
| Maurice Devlin | Sector Knowledge, Policy and Research | 7/9 |
| Lucy Ní Raghail | Human Resources, Employment Law | 6/9 |
| Liz Harper | Sector Knowledge, Safeguarding and Child Protection | 9/9 |
| Kery Mulally | Sector Knowledge, Fundraising | 4/9 |

The Board appointed Oisín O'Reilly as Company Secretary on 7th February 2017. Oisín is a senior staff member and not a Director of the company. The CEO, Moninne Griffith, and the Head of Operations and Fundraising are invited to attend all Board meetings, their attendance for 2019 was as follows:

| Name | 2019 Board Meeting Attendance |
|------------------|--------------------------------------|
| Moninne Griffith | 8/9 |
| Oisín O'Reilly | 8/9 |

The Directors met nine times during 2019. 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. 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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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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 Companies Act 2014 commenced on 1 June 2015. BeLonG To Youth Services Limited has completed the process of converting to a company limited by guarantee, under Section 980/1190(5)/1247(4) Companies Act 2014.

The company has been granted charitable tax exemption by the Revenue Commissioners in accordance with the provisions of Section 208 (as applied to companies by Section 76) Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/ Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the income and property of the company. Furthermore, the charity has been designed as an approved body within the meaning of Section 848A, Taxes Consolidation Act 1997.

The company was deemed to be a Charity within the meaning of Section 40 the Charities Act 2009 and is registered as such with the Charities Regulator in Ireland.

SELECTION AND INDUCTION OF BOARD MEMBERS

Board Members are selected in accordance with the Board Recruitment and Selection Policy, broadly speaking members are chosen based on their skills and any identified skill gaps on the Board.

Board members are appointed initially for a 1-year term of office during which time new members are supported and evaluated. Following successful completion of the probationary term, and subject to the members approval Board members serve in 3-year terms to a maximum of 9 consecutive years as a member of the Board.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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 February 2019. 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.

BOARD SUBCOMMITTEES

The Board is supported by a committee structure which deals with specific aspects of the company's business. There were five standing committees in 2019. The CEO, Moninne Griffith, and the Company Secretary, Oisín O'Reilly attended all these subcommittees. Each subcommittee is governed by terms of reference specifying the scope of their competences and any delegated authorities.

Finance, Audit and Risk

The Finance, Audit, and Risk committee fulfils and important role in the governance framework of the organisation assisting the Board monitor the internal control environment, risk management, and financial reporting and internal and external audit.

| Committee Members | Meeting Attendance in 2019 |
|--|-----------------------------------|
| Maria Afontsenko (Treasurer and Subcommittee Chair) | 2/2 |
| Ciaran McKinney (Vice Chair of the Board) | 2/2 |
| Moninne Griffith (CEO) | 2/2 |
| Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary) | 2/2 |
| Suzanne Handley (Finance Manager) | 2/2 |

Safeguarding and Child Protection

The Safeguarding and Child Protection committee ensures safe practices and appropriate responses by staff and volunteers to concerns about the safety or welfare of children, should they arise.

| Committee Members | Meeting Attendance in 2019 |
|---|-----------------------------------|
| Liz Harper (Board member and Subcommittee Chair) | 2/2 |
| Moninne Griffith (CEO, Designated Liaison Person) | 2/2 |

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

| | |
|---|-----|
| Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary) | 2/2 |
| Gillian Brien (Youth Work Manager, Deputy Designated Liaison Person) | 2/2 |
| Lisa McKenny (National Network Coordinator, Deputy Designated Liaison Person) | 1/1 |
| Louise Monaghan (NYCI Child Protection Manager) | 1/2 |

Governance and Nomination

The Governance and Nomination committee assists the Board in fulfilling its fiduciary responsibilities with respect to the oversight of the organisation's affairs in the areas of corporate governance and Board membership.

| Committee Members | Meeting Attendance in 2019 |
|--|-----------------------------------|
| Nikki Gallagher (Chairperson of the Board, Subcommittee Chairperson) | 2/2 |
| Moninne Griffith (CEO) | 1/2 |
| Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary) | 2/2 |
| David Cullinane | 2/2 |

Human Resources and Remuneration

The HR and Remuneration committee assists the Board in fulfilling its obligations to the staff and volunteers through developing policy frameworks that recognise the contributions of staff, reward them appropriately and provides oversight for our compliance with employment law.

| Committee Members | Meeting Attendance in 2019 |
|--|-----------------------------------|
| Lucy Ní Raghail (Board Member, Subcommittee Chair) | 4/4 |
| Dominic Hannigan (Board Member) | 4/4 |
| Moninne Griffith (CEO) | 4/4 |
| Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary) | 4/4 |

Fundraising

The creation of a Fundraising Subcommittee was approved in 2019 and will commence its work in 2020. The committee did not meet in 2019. The committee will assist in the creation of strategy and planning of fundraising. It will provide oversight to the implementation of those strategies and advise the Board as appropriate.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Governance

The Board of Directors is committed to achieving the highest standards of governance.

The organisation has completed the process of adopting and implementing the Charities Governance Code issued by the Charities Regulator and will report on its compliance with the code formally as required by the regulator in 2020.

The organisation was an early adopter of the Charities Statement of Recommended Practice (Charities SORP) and publishes its annual financial statements in accordance with Charities SORP annually.

The organisation had completed the process of implementing the Charities Regulators Fundraising Guidelines and operates a professional fundraising team guided by high ethical standards.

The organisation having achieved the three standards named above was awarded the coveted Triple Locked status by Charities Institute Ireland in recognition of its achievements and commitment to good governance. BeLonG To is the first LGBTI+ organisation in Ireland to awarded the Triple Lock standard.

The Charity is committed to the highest standards of openness, probity, and accountability. An important aspect of accountability and transparency is a mechanism to enable any staff member or volunteer and other members of the organisation to voice concerns in a responsible and effective manner. Since 2016 the Charity has had a Speaking Up Policy in place which includes an independent point of contact for staff or volunteers to raise concerns about any malpractice or wrongdoing within the organisation. The Speaking Up Policy is in full compliance with the requirements of the Protected Disclosures Act, 2014.

Legal Compliance

The Strategic Plan commits the organisation to ensuring that Charity's Board and Management complies with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place.

In 2019, BeLonG To submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Office on time. Additionally, the Charity completed the process of compliance with the European Union (Anti-Money Laundering: Ownership of Corporate Entities) Regulations 2019. As a charitable company there are no 'beneficial owners' of the entity and therefore the senior managing officials, comprising the Directors/ Trustees and CEO were entered into the register.

Overall, the organisation is investing more staff time and financial resources in professional fees to support legal compliance.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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 documents, 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 between the Chair, CEO, and Company Secretary. In 2019, 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 monthly and include an analysis of the budget and 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.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

PRINCIPAL RISKS AND UNCERTAINTIES

Effective risk management is important to the Board; ensuring that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Directors also place a high priority on minimising exposure to service users, staff, volunteers, and visitors.

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.

Policies and procedures are in place (and published on the charities website) concerning service provision to children and vulnerable adults, health and safety, the GDPR, and HR. Risk assessments are routinely carried out for the offices, general service provision, and off-site events. These are reviewed by management, reviewed at a senior level, and reported to Directors.

The charity has an organisation wide risk register which is reviewed by the Board on a rolling basis and when required in response to changes in the environment which increases risks and/or their potential impact. High impact risks are identified, and mitigating strategies discussed and agreed.

Vetting, Child Protection and Safeguarding

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. Following a risk assessment process, the organisation has undertaken a series of measures to mitigate risk and ensure a safe environment for all children accessing our services.

BeLonG To are fully compliant with the obligations of the National Vetting Bureau (Children and Vulnerable Adults) Act, 2012 which commenced in April 2016. BeLonG To applies Child Protection and Safeguarding policies, which are based on the Children First Act 2015 and Children First Guidelines 2017, and best practice recruitment policies and procedures.

Conflicts of Interest and Loyalty

The organisation has a conflict of interest and loyalty policy in place, which is reviewed regularly. A register of interests is kept at the registered address of the company. None of the Directors or Senior Leadership Team had a material interest at any time during the year ended 31st December 2019, in any contracts of significance in relation to the business of the company.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Payment of Creditors

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

Auditors

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

Accounting Records

The Board believe that they have complied with the requirements of Section 281 and 285 of the Companies Act, 2014 with regard to accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of BeLonG To are maintained at Charity's registered office, 13 Parliament Street, Dublin 2, Ireland.

Lobbying and Political Donations

The charity did not make any political donations during 2019, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, the Charity records all lobbying activity and communications with Designated Public Officials (DPOs). The Charity has made the returns and submissions required by the Act.

Going Concern

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that this is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. The Board of BeLonG To have considered the impact on the organisation of the events subsequent to the balance sheet date, in particular the risks associated with the Covid-19 pandemic. The Board state that following their review, BeLonG To have no current going concern issues and expect the Charity to remain viable and solvent for the foreseeable future.

On this basis the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

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 the 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 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.

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

**DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2019**

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 : 10th July 2020

**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 2019**

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 2019 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 2019 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 28 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 2019**

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 2019**

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.

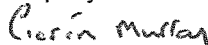
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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
10th July 2020

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

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2019**

| | Restricted Funds 2019 | Unrestricted Funds 2019 | Total Funds 2019 | Total Funds 2018 |
|---|-----------------------------|-------------------------------|------------------------|---------------------|
| | € | € | € | € |
| Incoming Resources | | | | |
| Voluntary Income | - | 367,621 | 367,621 | 232,510 |
| Charitable Activities | 642,503 | 294,000 | 936,503 | 743,495 |
| Other Trading Activities | - | 10,657 | 10,657 | 10,425 |
| Total Incoming Resources | <u>642,503</u> | <u>672,278</u> | <u>1,314,781</u> | <u>986,430</u> |
| Resources Expended | | | | |
| Cost of Voluntary Income | - | (143,865) | (143,865) | (138,799) |
| Charitable Activities | (767,014) | (294,000) | (1,061,014) | (816,331) |
| Other Expenses | - | (13,382) | (13,382) | (8,225) |
| Total Resources Expended | <u>(767,014)</u> | <u>(451,247)</u> | <u>(1,218,261)</u> | <u>(963,355)</u> |
| Net Outgoing Resources Before Transfers | (124,511) | 221,031 | 96,520 | 23,075 |
| Transfers | | | | |
| Transfers Between Funds | <u>124,511</u> | <u>(124,511)</u> | <u>-</u> | <u>-</u> |
| (Deficit) / surplus for the year | <u>-</u> | <u>96,520</u> | <u>96,520</u> | <u>23,075</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 2019**

| | Note | 2019 € | € | 2018 € | € |
|---|------|-----------|----------------|-----------|----------------|
| Fixed assets | | | | | |
| Intangible assets | 20 | 2,516 | | 4,789 | |
| Tangible assets | 21 | 23,634 | | 9,020 | |
| | | | 26,150 | | 13,809 |
| Current assets | | | | | |
| Debtors | 22 | 73,231 | | 56,723 | |
| Cash at bank and in hand | | 212,091 | | 133,008 | |
| | | 285,322 | | 189,731 | |
| Creditors: amounts falling due within one year | 23 | (110,794) | | (99,382) | |
| Net current assets | | | 174,528 | | 90,349 |
| Total assets less current liabilities | | | 200,678 | | 104,158 |
| Net assets | | | <u>200,678</u> | | <u>104,158</u> |
| Contingency Reserve Fund | | | | | |
| Restricted Funds | | | - | | - |
| Unrestricted Funds | | | 200,678 | | 104,158 |
| Funds of the Charity | | | <u>200,678</u> | | <u>104,158</u> |

These financial statements were approved by the board of directors on 10th July 2020 and signed on behalf of the board by:


Maria Afonitsenko
Director


Nikki Gallagher
Director

The notes on pages 29 to 46 form part of these financial statements.

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

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2019**

| | Unrestricted Funds | Restricted Funds | Total |
|--|-----------------------|---------------------|-----------------------|
| | € | € | € |
| At 1st January 2018 | 79,264 | 1,819 | 81,083 |
| 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> |
| Surplus for the year | 96,520 | - | 96,520 |
| Total comprehensive income for the year | <u>96,520</u> | <u>-</u> | <u>96,520</u> |
| At 31st December 2019 | <u><u>200,678</u></u> | <u><u>-</u></u> | <u><u>200,678</u></u> |

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

**STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2019**

| | 2019 | 2018 |
|---|-----------------|----------------|
| | € | € |
| Cash flows from operating activities | | |
| Surplus for the financial year | 96,520 | 23,075 |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible assets | 3,976 | 3,321 |
| Amortisation of intangible assets | 2,273 | 2,273 |
| Accrued (income) | 1,008 | 7,192 |
| <i>Changes in:</i> | | |
| Trade and other debtors | (16,508) | (19,814) |
| Trade and other creditors | 10,404 | (7,653) |
| Net cash from operating activities | <u>97,673</u> | <u>8,394</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (18,590) | (4,305) |
| Net cash used in investing activities | <u>(18,590)</u> | <u>(4,305)</u> |
| Net (decrease) in cash and cash equivalents | 79,083 | 4,089 |
| Cash and cash equivalents at beginning of year | 133,008 | 128,919 |
| Cash and cash equivalents at end of year | <u>212,091</u> | <u>133,008</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2019**

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 2019**

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.

Departure from the format set out in the Companies Act 2014

In accordance with Section 291 of the Companies Act 2014, the charity is required to prepare, in respect of each financial year, entity financial statements which comply with the format set out in Schedule 3 of the Companies Act 2014. The company has availed of Section 291(5) of the Companies Act 2014 and has prepared the financial statements under the format as set out under SORP. The company is a public benefit entity. The Directors of the company believe that the information provided under this format, better reflect the activities of the charity.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies.

As noted in the Directors' Report, the financial statements have been prepared on a going concern basis.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

The following principal accounting policies have been applied:

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

The value of donated services and gifts in kind provided to the organisation are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of financial activities, except where the gift in kind was a fixed asset in which case the amount is included in the appropriate fixed asset category and depreciated over the useful economic life in accordance with the charity's policies.

The organisation benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the Charities SORP (FRS102), the economic contribution of its volunteers is not recognised in the Financial Statements. Using the Volunteer Investment Value Audit tool (VIVA) for every €1 we spend on volunteers; we get back €4.00 (2018: €2.63) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the economic cost of employing staff to perform the functions and dividing that value by the total organisational expenditure on the volunteer program.

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

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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.

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 are those activities which provide governance infrastructure which allows the Charity to operate appropriately and to generate the information required for public accountability and transparency.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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.

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.

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

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.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Taxation

The company has been granted charitable tax exemption by the Revenue Commissioners in accordance with the provisions of Section 208 (as applied to companies by Section 76) Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/ Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the income and property of the company. The charity remits significant payroll taxes and incurs significant costs in irrecoverable VAT. The charity is fully tax compliant.

The charity is an approved body 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 as income in the 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.

VAT

Where appropriate, expenditure includes irrecoverable value added tax. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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 2019**

3. Exemption from disclosure

The charity has availed of no exemptions, it has disclosed all relevant information.

4. Funds held as custodian trustee on behalf of others

The charity does not hold any funds or other assets by way of custodian arrangement.

5. Events after the end of the reporting period

The Board of BeLonG To have considered the impact on the organisation of the events subsequent to the balance sheet date, in particular the risks associated with the Covid-19 pandemic which it considered to be a non-adjusting event. The Board state that following their review, BeLonG To have no current going concern issues and expect the Charity to remain viable and solvent for the foreseeable future. The basis on which the going concern was assessed in light of Covid-19 is outlined in the Directors Report on page 20.

6. Research and Development

The charity carried out research relating to its activities during the year. These include continuing development of, and the first reports from the Holistic Outcome Measure and Engagement System (HOMES), providing a detailed demographic breakdown of LGBTI+ youth accessing supports and services provided by the Charity.

In collaboration with Teachers College at Columbia University - NY, USA we carried out new research into the experiences of LGBTI+ youth in post-primary schools in Ireland entitled the National School Climate Survey.

Lastly, the Charity signed a multi-annual agreement with University College Dublin and the Irish Research Council to support a staff member in their Doctoral Studies on the Postgraduate Employment Based Programme researching 'Transnormativity and the Everyday Lifeworlds of Young Trans Individuals in Ireland'.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

8. Related party transactions

The Directors Report details vouched expenses paid to Board members.

As well as donating their time and expertise during 2019, the Directors made unconditional donations of €885 (2018: €2,005) to the charity.

The total amount of donations, donated goods, and donated services received from companies, controlled by Directors during 2019 was €nil (2018: €2,286).

One Director is shared with the Gay Health Network CLG (CRO # 499954) the value of grants received by the Charity in 2019 from this company was €6,474 (2018: €6,131).

Key management personnel made unconditional donations of €483 (2018: €546) to the charity, there were no other related party transactions with key management personnel other than remuneration - note 19.

There were no further related party transactions in relation to the affairs of the Charity in which the Directors had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2019.

9. Ex-gratia Payments

The charity made no ex-gratia payments in 2019.

10. Public Benefit

The company is a registered charity and constituted as a Public Benefit Entity.

11. Capital commitments

The company had no capital commitments at the 31st December 2019. (2018: €nil).

12. Contingent liabilities

The company had no contingent liabilities at the 31st December 2019. (2018: €nil)

13. Umbrella Organisations

The charity is a member of a wide range of umbrella organisations. Membership of these umbrella organisations does not impact on the operating policies adopted by the charity in any way.

14. Taxation Clearance

BeLong To complies with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" by providing its tax clearance access number to grant providers when requested.

15. Operating leases

Expenditure on operating leases is accounted for on a straight-line basis over the length of the lease.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

16. Pension

The charity does not operate a pension scheme. In accordance with the provisions of the Pensions (Amendment) Act, 2002 the charity facilitates employees in establishing a Personal Retirement Savings Account (PRSA) by way of payroll deductions. The charity makes no contributions to employees PRSA's.

17. 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.

18. Operating surplus

Operating surplus is stated after charging:

| | 2019 | 2018 |
|--|-------------------|-------------------|
| | € | € |
| Amortisation of intangible assets | 2,273 | 2,273 |
| Depreciation of tangible assets | 3,976 | 3,321 |
| Fees payable for the audit of the financial statements | 4,305 | 4,305 |
| | <u> </u> | <u> </u> |

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

19. Staff costs

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

| | 2019 | 2018 |
|----------------|---------------|---------------|
| | Number | Number |
| Administrative | 3 | 3 |
| Fundraising | 1 | 1 |
| Programming | 10 | 10 |
| | 14 | 14 |
| | 14 | 14 |

The aggregate payroll costs incurred during the year were:

| | 2019 | 2018 |
|------------------------|-------------|-------------|
| | € | € |
| Wages and salaries | 483,111 | 453,111 |
| Social insurance costs | 51,675 | 47,872 |
| | 534,786 | 500,983 |
| | 534,786 | 500,983 |

| Bands of Salaries | 2019 | 2018 |
|--------------------------|-------------|-------------|
| €50,000 - €60,000 | 2 | 2 |
| €60,001 - €70,000 | - | - |
| €70,000+ | 1 | 1 |

Remuneration includes salaries and any benefits in kind. Two (2018:2) part-time employees would have the full-time salary equivalent of between €50,000 - €60,000 in the year, those part time staff are not included in the table above.

BeLonG To's CEO, Moninne Griffith is paid €72,500 per year (2018: €70,960). She receives no additional benefits.

The Charity has a remuneration policy that has agreed by the HR and Remuneration Committee as delegated by the Board. This policy states that the Charity seeks to be competitive with its peers. As a general principle, this means the Charity pitches its salaries at the median of the marketplace. A salary grading structure has been in place for several years and has been approved by the Board.

Remuneration paid to key management staff at the organisation in 2019 amounted to €158,613 (2018: €153,973) key management staff includes the CEO (full-time), Head of Operations and Fundraising, Corporate Secretary (full-time), and the Youth Work Manager (part-time).

| Staff Name | Role | Resigned |
|-------------------|---|-----------------|
| Moninne Griffith | CEO | |
| Oisín O'Reilly | Head of Operations and Fundraising, Company Secretary | |
| Gillian Brien | Youth Work Manager | |
| Suzanne Handley | Finance Manager | |

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

| | | |
|----------------------------|---|---------|
| John Duffy | National Network Manager | Jan 19 |
| Sinead Keane | Communications Manager | |
| Lisa McKenny | National Network Coordinator | |
| Shane Smart | Drug and Alcohol Youth Worker | |
| Kate Cummins | Youth Worker | |
| Eve Kerton | Fundraising Officer | June 19 |
| J Alexander Briggs | Finance and Administrative Assistant | Nov 19 |
| Amy Lamont | Salesforce Administrator | Sept 19 |
| Glenn Keating | Volunteer Coordinator | |
| Sean Frayne | Youth Activities Coordinator | |
| Tiffany Fitzgerald Brosnan | Fundraising and Administration Officer | |
| Matt Kennedy | Policy and Research Officer | |
| Cathy Lee | Communications Intern | Jan 19 |
| Dean Van Nguyen | Communications Intern | Dec 19 |
| Eve O'Brien | Student on Placement, Maynooth University | |
| Tracey Reilly | Student on Placement, Maynooth University | |
| Zach Plants | Student on Placement, Maryville College, USA | |
| Molly Wilkes | Student on Placement, Carleton University, Canada | |

Staff Training and Professional Development

The organisation operates a further education scheme for staff members and actively encourages continuing professional development of the team. Participating staff members may be entitled to be paid or unpaid day's leave to attend approved course or to have a contribution towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with on a case-by-case basis.

During 2019, three members of staff availed of the scheme, two members of staff commenced Leadership Development Courses, and one member of staff commenced their Doctoral Studies at University College Dublin with the support of funding from the Irish Research Council's Postgraduate Employment Based Programme researching 'Transnormativity and the Everyday Lifeworlds of Young Trans Individuals in Ireland'

Diversity and Inclusion

BeLonG To is committed to being an inclusive and diverse organisation. All employees, volunteers, beneficiaries, and visitors are treated with dignity and respect, equality of opportunity, and are not discriminated against. We do not discriminate based on race, ethnicity, colour, class, ancestry, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, anti-body status, marital status, membership of the roma or travelling community or any other legally protected status.

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

Staff Wellbeing

During 2019, several staff wellbeing initiatives were rolled out. A holistic approach to staff wellbeing is undertaken including programs around mental health, physical health, and the financial wellbeing of the team. Following a review, it was decided to maintain the Employee Assistance Programme to which all staff have access.

Volunteering

The volunteering programme is coordinated by a Volunteer Coordinator employed on a part-time basis, two days per week, to recruit, train, support, and manage volunteers. In 2019, there were 74 (2018: 37) active volunteers who volunteered a total of 2,583 (2018: 1,469) hours to the organisation.

The organisation benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the Charities SORP (FRS102), the economic contribution of its volunteers is not recognised in the Financial Statements. Using the Volunteer Investment Value Audit tool (VIVA) for every €1 we spend on volunteers; we get back €4.00 (2018: €2.63) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the economic cost of employing staff to perform the functions and dividing that value by the total organisational expenditure on the volunteer program. Volunteers are supported through a group supervision process and have access to external support should the need arise.

Most of our volunteers work directly in our peer led youth groups directly with LGBTI+ young people alongside our professional youth work staff. Other roles undertaken by volunteers including supporting our fundraising and governance through various committees and working groups.

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

20. Intangible assets

| | Software Development | Total |
|--|-------------------------|---------------|
| | € | € |
| Cost | | |
| At 1st January 2019 and 31st December 2019 | <u>11,364</u> | <u>11,364</u> |
| Amortisation | | |
| At 1st January 2019 | 6,575 | 6,575 |
| Charge for the year | <u>2,273</u> | <u>2,273</u> |
| At 31st December 2019 | <u>8,848</u> | <u>8,848</u> |
| Carrying amount | | |
| At 31st December 2019 | <u>2,516</u> | <u>2,516</u> |
| | 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 | <u>2,273</u> | <u>2,273</u> |
| 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> |

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
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

21. Tangible assets

| | Equipment | Fixtures and fittings | Total |
|------------------------------|---------------|-----------------------|---------------|
| | € | € | € |
| Cost | | | |
| At 1st January 2019 | 35,156 | 11,420 | 46,576 |
| Additions | 14,050 | 4,540 | 18,590 |
| At 31st December 2019 | <u>49,206</u> | <u>15,960</u> | <u>65,166</u> |
| Depreciation | | | |
| At 1st January 2019 | 30,470 | 7,086 | 37,556 |
| Charge for the year | 2,551 | 1,425 | 3,976 |
| At 31st December 2019 | <u>33,021</u> | <u>8,511</u> | <u>41,532</u> |
| Carrying amount | | | |
| At 31st December 2019 | <u>16,185</u> | <u>7,449</u> | <u>23,634</u> |
| | | | |
| | 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> |

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

22. Debtors

| | 2019 | 2018 |
|--------------------------------|--------|--------|
| | € | € |
| Trade debtors | 51,792 | 36,873 |
| Prepayments and accrued income | 21,439 | 19,850 |
| | 73,231 | 56,723 |
| | 73,231 | 56,723 |

23. Creditors: amounts falling due within one year

| | 2019 | 2018 |
|---------------------------|---------|--------|
| | € | € |
| Trade creditors | 27,896 | 20,527 |
| Other creditors | 11,910 | - |
| Tax and social insurance: | | |
| PAYE and social welfare | 12,930 | 11,609 |
| Accruals | 12,747 | 11,739 |
| Deferred income | 45,311 | 55,507 |
| | 110,794 | 99,382 |
| | 110,794 | 99,382 |

Deferred income

| | | |
|--|--------|--------|
| Gay Health Network | 6,474 | 6,131 |
| National Office for Suicide Prevention | 8,002 | - |
| Department of Children and Youth Affairs | - | 8,967 |
| Emerging Needs Fund - Tusla QCBI | 12,097 | 20,409 |
| LGBT - Training | - | 20,000 |
| Slack For Good | 17,988 | - |
| DCYA - CPD LGBTI+ Youth Strategy | 750 | - |
| | 45,311 | 55,507 |
| | 45,311 | 55,507 |

24. 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 2019**

25. Statement of movements on statement of financial activities

| | Statement of Financial Activities € |
|-----------------------|--|
| At 1st January 2019 | 104,158 |
| Surplus for the year | 96,520 |
| At 31st December 2019 | <u>200,678</u> |

26. Reconciliation of movements in funds of the charity

| | 2019 € | 2018 € |
|----------------------------|-----------------------|-----------------------|
| Restricted Funds | | |
| Opening Balance | - | 1819 |
| Net Movement | <u>-</u> | <u>(1,819)</u> |
| | - | - |
| Unrestricted Funds | | |
| Opening Balance | 104,158 | 81,083 |
| Net Movement | <u>96,520</u> | <u>23,075</u> |
| | <u>200,678</u> | <u>104,158</u> |
| Balance at year end | <u><u>200,678</u></u> | <u><u>104,158</u></u> |

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2019**

27. Financial instruments

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

| | 2019 | 2018 |
|---|-----------------|-----------------|
| | € | € |
| Financial assets measured at amortised cost | | |
| Trade debtors | 51,792 | 36,873 |
| Other debtors | 21,439 | 19,850 |
| Cash at bank and in hand | 212,091 | 133,008 |
| | <u>285,322</u> | <u>189,731</u> |
| Financial liabilities measured at amortised cost | | |
| Trade creditors | (27,896) | (20,527) |
| Other creditors | (69,968) | (67,246) |
| | <u>(97,864)</u> | <u>(87,773)</u> |

28. 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.

29. Controlling party

The Directors are the controlling party of the company.

30. Comparative Figures

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

31. Approval of financial statements

The board of directors approved these financial statements for issue on 10 July 2020.

**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 2019**

| | 2019 | 2018 |
|--|------------------|----------------|
| | € | € |
| Income | | |
| DCYA (Youth Services Grant Scheme) | 159,269 | 155,384 |
| DCYA (LGBTI+ Youth Strategy) | 8,967 | 3,136 |
| DCYA (Capital Grant) | 14,887 | - |
| DCYA - Transfer to capital grant | (14,887) | - |
| Amortisation of capital grant | 2,977 | - |
| LDTF Emerging Needs Grant - DPU/CDYSB | 45,600 | 45,600 |
| Tusla | 20,409 | 12,857 |
| CDYSB - Mapping Project | 2,915 | - |
| Dept of Education and Skills | 58,000 | 58,000 |
| POBAL SSNO | 89,965 | 89,930 |
| HSE Mental Health Directorate | 233,401 | 261,671 |
| The National Lottery | - | 1,598 |
| Donations and Fundraising | 361,749 | 239,947 |
| Training Income | 5,872 | 10,425 |
| CDYSB (LGBTI+ Youth Strategy) | 20,000 | 14,308 |
| Dublin City Council | 1,000 | 800 |
| Other Grants | 10,657 | 7,116 |
| In-Kind Gift - Legal & Professional | 3,700 | 11,934 |
| In-Kind Gift - Programme Costs | 16,277 | 24,408 |
| In-Kind Gift - Rainbow Ball | 2,402 | 13,316 |
| In-Kind Gift - Computer Costs | 36,000 | 36,000 |
| In-Kind Gift - Campaign and Communications | 235,621 | - |
| | <u>1,314,781</u> | <u>986,430</u> |
| Expenditure | | |
| Wages and salaries | 483,111 | 453,111 |
| Employer's PRSI contributions | 51,675 | 47,872 |
| Fundraising Costs | 49,707 | 36,465 |
| Printing and Publications | 6,655 | 6,484 |
| Rent payable | 57,796 | 56,667 |
| Insurance | 8,469 | 5,405 |
| Light and heat | 6,043 | 5,004 |
| Cleaning | 6,580 | 7,020 |
| Repairs and maintenance | 9,022 | 1,655 |
| Advertising & Communications | 17,775 | 12,125 |
| In-Kind Gift - Legal & Professional Fee | 3,700 | 11,934 |
| Professional Fees - GDPR | - | 8,610 |
| Professional Fees - Strategic Planning | - | 6,200 |
| Professional Fees | 4,277 | 9,538 |
| Programme Costs | 153,483 | 161,890 |
| Community Events | - | 1,025 |
| In-Kind Gift - Programme Costs | 16,277 | 24,408 |
| In-Kind Gift - Rainbow Ball | 2,402 | 13,316 |
| Telephone | 9,177 | 7,338 |
| Computer and website costs | 14,478 | 11,771 |
| In-Kind Gift - Computer Costs | 36,000 | 36,000 |

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

**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2019**

| | 2019 | 2018 |
|--|--------------------|------------------|
| | € | € |
| Postage & Stationery | 8,860 | 7,050 |
| Staff Training & Recruitment | 6,989 | 3,836 |
| Travel and subsistence expenses | 6,048 | 8,960 |
| Auditors remuneration | 4,305 | 4,305 |
| Bank charges | 1,001 | 723 |
| Subscriptions | 3,055 | 2,031 |
| Bad debts | 2,510 | - |
| In-Kind Gift - Campaign and Communications | 235,621 | - |
| General expenses | 3,112 | 4,519 |
| Governance and Board Expenditure | 3,884 | 2,499 |
| Amortisation costs | 2,273 | 2,273 |
| Depreciation of tangible assets | 3,976 | 3,321 |
| | <u>(1,218,261)</u> | <u>(963,355)</u> |
| Operating surplus | <u>96,520</u> | <u>23,075</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) | City of Dublin Youth Service Board (CDYSB) | City of Dublin Youth Service Board (CDYSB) | City of Dublin Youth Service Board (CDYSB) | Department of Children and Youth Affairs (DCYA) | Department of Education and Skills | Dept. Rural and Community Development (administered by Pobal) | TUSLA | Dublin City Council | Other Grants | Slack | Fundraising | Donated Goods and Services | Totals |
|-------------------------------|--|--|---|---|---|--|--|--|---|------------------------------------|---|--------|---------------------|--------------|---|-------------|----------------------------|-----------|
| Funding Stream | Section 39 Health Act 2004 | LOTE Emerging Needs | Youth Service Grant Scheme | Capital Grant | LGBTI+ Youth Strategy | LGBTI+ Youth Strategy | LGBTI+ Youth Strategy | Mapping Project | LGBTI+ Youth Strategy - CPD for Service Providers | National Action Plan on Bullying | SSNO | QCBI | Youth Service | | Slack For Good Employment Academy for LGBTI+ Young People | | | |
| Income YE 2019 | | | | | | | | | | | | | | | | | | |
| Income YE 2019 | 241,403 | 45,600 | 159,269 | 14,887 | | | 2,915 | 750 | 58,000 | 89,965 | 12,097 | 1,000 | 11,000 | 17,988 | 367,621 | | 1,022,495 | |
| Deferred Income from 2018 C/f | | | | | | | | | | | | | | | | | | |
| Less Deferred | | | | | | | | | | | | | | | | | | |
| Income to 2020 | 8,002 | | | | 8,967 | | | | | | | | | | | | | 55,507 |
| Donated Goods and Services | | | | | | | | | | | | | | | | | | 45,311 |
| Legal & | | | | | | | | | | | | | | | | | | |
| Professional | | | | | | | | | | | | | | | | | | 3,700 |
| Programme Costs | | | | | | | | | | | | | | | | | | 16,277 |
| Campaign and Communications | | | | | | | | | | | | | | | | | | 235,621 |
| Rainbow Ball | | | | | | | | | | | | | | | | | | 2,402 |
| Computer Costs | | | | | | | | | | | | | | | | | | 36,000 |
| Capital Grant* | | | | 14,887 | | | | | | | | | | | | | | 14,887 |
| Amortisation of Capital Grant | | | | 2,977 | | | | | | | | | | | | | | 2,977 |
| Total Income YE 2019 | 233,401 | 45,600 | 159,269 | 2,977 | 8,967 | 20,000 | 2,915 | | | 58,000 | 89,965 | 20,409 | 1,000 | 10,657 | 0 | 367,621 | 294,000 | 1,314,781 |
| Capital Grant* | | | | 14,887 | | | | | | | | | | | | | | |
| Expenditure | | | | | | | | | | | | | | | | | | |
| Wages | 100,388 | 45,166 | 128,175 | | | 1,740 | 2,977 | | | 38,798 | 92,003 | 40,381 | | 10,339 | 74,819 | | 534,786 | |
| Program Costs | 84,682 | 973 | 4,821 | | | 17,445 | | | | 29,670 | 594 | 2 | 1,000 | 3,042 | 670 | 16,277 | 169,759 | |
| Rent and Rates | 16,053 | 4,816 | 18,741 | | | 317 | | | | 11,835 | | 6,034 | | | | | 57,796 | |
| Telephone | 2,241 | 660 | 3,221 | | | 99 | | | | 1,742 | | 594 | | | 621 | | 9,178 | |
| Motor and Travel | 2,210 | 279 | 778 | | | 141 | | | | 1,203 | | 213 | | | 967 | | 6,048 | |
| Light and Heat | 1,886 | 506 | 1,961 | | | 61 | | | | 1,263 | | 567 | | | | | 6,043 | |
| Print, Post and Stationery | 2,823 | 774 | 3,135 | | | 97 | | | | 3,252 | | 993 | | | 4,341 | | 15,515 | |
| Computer Costs | 3,841 | 1,146 | 5,179 | | | 146 | | | | 3,317 | | 353 | | | 495 | 35,000 | 59,478 | |
| Professional Fees | 3,986 | 939 | 3,026 | | | 160 | | | | 2,879 | | 675 | | | 1,477 | 3,700 | 16,167 | |
| Staff Costs | 1,530 | 448 | 1,840 | | | 57 | | | | 1,037 | | | | | 1,402 | | 6,989 | |
| Communications | 8,459 | 880 | 3,547 | | | 176 | | | | 2,255 | | 655 | | | 1,802 | 235,621 | 259,396 | |
| Repairs and Equipment | 2,731 | 703 | 2,710 | | | 97 | | | | 1,762 | | 139 | | | | | 8,469 | |
| Maintenance | 835 | 105 | 419 | | | 80 | | | | 259 | | 898 | | | 108 | | 7,230 | |
| Bank Charges and Interest | 301 | 79 | 306 | | | 9 | | | | 203 | | 57 | | | 109 | | 1,791 | |
| General Expenses | 420 | 126 | 544 | | | 3 | | | | 357 | | | | | 12 | | 1,001 | |
| Office Expenses | 2,366 | 673 | 2,996 | | | 195 | | | | 2,422 | | 1,039 | | | 1,605 | | 3,035 | |
| Depreciation | | | | | | | | | | | | | | | | | 9,692 | |
| Fundraising Expenses | | | | 2,977 | | | | | | | | | | | 3,271 | | 6,248 | |
| Total Expenditure | 237,374 | 59,046 | 186,377 | 2,977 | 10,893 | 20,830 | 2,977 | | | 102,253 | 92,997 | 52,690 | 1,000 | 13,381 | 149,985 | 2,402 | 54,619 | |
| Surplus/Deficit | - 3,973 | 13,446 | 25,109 | - | 1,926 | 830 | 62 | | | 44,253 | 2,632 | 32,281 | - | 10,657 | 13,381 | 223,756 | 0 | 96,520 |

*Expenditure under the capital grant is recognised on the balance sheet