

Company registration number: 369888

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity:	BeLonG To Youth Services
Also Known As:	BeLonG To
Registered Charity Number:	20059798
Charitable Tax-Exemption Number:	CHY16534
Companies Registration Number:	369888
Registered Office:	Parliament House 13 Parliament Street Dublin 2 D02P658 Ireland

The names of the persons who at any time during the financial year were directors or secretary of the company are as follows:

Directors / Charity Trustees

Nikki Gallagher	Chair
Ciarán McKinney	Vice Chair
Maria Afontsenko	Treasurer
Dominic Hannigan	
Kery Mullaly	
Liz Harper	
Maurice Devlin	
Lucy Ní Raghail	

Secretary

Oisín O Reilly

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

Chief Executive	Moninne Griffith
Head of Operations and Fundraising	Oisín O'Reilly
Youth Work Manager	Gillian Brien

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Names and address of professional advisors:

Auditor

Hayden Brown
Grafton Buildings
34 Grafton Street
Dublin 2

Solicitors

A & L Goodbody
28 Northwall Quay
Northwall
Dublin 1
D01 H104

Legal Advisors

William Fry
2 Grand Canal Square
Grand Canal Dock
Dublin 2
D02 A342

Arthur Cox
10 Earlsfort Terrace
Dublin 2
D02 T380

Bankers

Allied Irish Bank,
126 Capel Street,
Dublin 1
D01 VW89

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**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2020**

A welcome message from our Chairperson

At BeLonG To, we strive to ensure that Ireland is a safe, positive, and welcoming place to grow up LGBTI+. In 2020, as we faced the unprecedented global crisis of Covid-19, our service users experienced upheaval and serious mental health challenges as restrictions on movement and social distancing were implemented. Our LGBTI+ Lives in Lockdown research revealed that 93% of LGBTI+ young people struggled with anxiety, stress, or depression during the first lockdown compared to 53% of the general youth population (1). During the pandemic, many LGBTI+ young people are confined to spaces that are unsupportive of their sexual orientation or gender identity, such as family homes. Family rejection, feeling unaccepted, and a denial of identity can result in feelings of loneliness, stress, anxiety, and more complex mental health challenges. For some LGBTI+ young people, their home environment is not a safe space. This can pose serious risk to their mental health and wellbeing. As you will read in this report, board members, staff, and volunteers at BeLonG To worked tirelessly to support the growing needs of these young people, adapting to the situation with superb flexibility and enthusiasm.

I am delighted to present our annual report and financial statements for the year to 31st December 2020. Here we offer an overview of our work throughout 2020 and highlight our commitment as an organisation to good governance, transparency, and ethical fundraising. Indeed in 2020, we were the recipient of a Good Governance Award for our Annual Report and Financial Records. We were honoured also to receive the title of Board of the Year at the Charity Excellence Awards. At the beginning of 2020, we were thrilled to secure a multi-annual partnership with Google.org to advance the health, safety, and equality of LGBTI+ young people. This investment allowed us to increase capacity with four new team members and establish a Training and Education Department. Faced with an uncertain fundraising and funding landscape, we revised our budgets frequently and emerged from this precarious year in a stable financial position.

In 2020 I witnessed the dedication of staff and volunteers to deliver on our strategic goals - this was important and timely as we saw record numbers of young people reaching out for support. I want to thank the team for their endless passion, energy, and dedication and for playing an essential role in the lives of LGBTI+ young people across Ireland. As Chair, I would like to acknowledge the commitment of the Board of Directors during a challenging year. Your expertise ensured that good governance, transparency, and adherence to our values guided our work in 2020. I am proud to work with each and every one of you, and thank you for your dedication to BeLonG To.

Looking forward, I will be prioritising the development of a new strategic plan in 2021 as our existing plan Sharing the Learning comes to an end. As part of this process, we will engage with our stakeholders and together set targets to scale our impact across people, policy, and practice. Central to our effectiveness at BeLonG To is youth participation and the inclusion of LGBTI+ young people in our planning process. I am excited to hear these voices and guide the organisation through this exciting process as we grow and continue to change what it means to grow up LGBTI+ in Ireland.



Nikki Gallagher (she/her)

Chair of the Board of Directors

Date : 5th May 2021

(1) Young Social Innovators Covid-19 Youth 'Check In' Survey 2020.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

BeLonG To Youth Services Limited is registered in Ireland as a Company Limited by Guarantee incorporated in the Republic of Ireland under the Companies Act 2014. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. The Company does not have a share capital. Consequently, the member's liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required not exceeding €1.

The Company was set up under a Memorandum of Association that established the charitable Company's objects and powers. The Company 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 September 6th, 2017.

The main object/ charitable purpose of the Company is:

(a) To advance the wellbeing 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 wellbeing 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.

The Companies Act 2014 commenced on June 1st, 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 per 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 Company's income and property. Furthermore, the Charity has been designated as an approved body within the meaning of Section 848A, Taxes Consolidation Act 1997 by the Revenue Commissioners.

The Company was deemed a Charity per Section 40 of the Charities Act 2009 and is registered as such with the Charities Regulator in Ireland with registration number 20059798.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

DIRECTORS/ CHARITY TRUSTEES

BeLonG To Youth Services is governed by a Board of Directors with a maximum number of 10 people. All Board members work voluntarily and do not receive any remuneration as required by the Charities Act, 2009. They are entitled to reimbursement for out-of-pocket expenses in the discharge of their functions as Trustees.

Board Members & Attendance

Nikki Gallagher (she/her) - Chair of the Board

Sector Knowledge: PR and Communications, Government and Public Service

Appointed: August 22nd, 2016

Board Attendance 2020: 7/12

Nikki Gallagher, Head of Corporate Affairs at the National Lottery, is Chair of our Board of Directors. Nikki brings with her an impressive track record in governance, public affairs and communications, and a strong commitment to advancing the rights and welfare of children. Her previous roles include Director of Communications & Secretariat at SOLAS, Senior Communications Manager at the Ombudsman for Children's Office, and Press Officer for Fine Gael.

Ciaran McKinney (he/him) - Vice-Chair of the Board

Sector Knowledge: Fundraising, Organisational Development

Appointed: October 12th, 2015

Board Attendance 2020: 9/12

Ciarán McKinney is Manager of the Engage programme, promoting Lifelong Learning and Active Citizenship at Age & Opportunity. Ciarán has extensive experience in policy development and delivering services to meet the needs of groups often distinguished by the experience of social exclusion, including people living with HIV, sex workers, lesbian, gay and bisexual people, and IV drug users.

Maria Afontsenko (she/her) - Treasurer

Sector Knowledge: Financial, Accounting Standards, Risk Management

Appointed: October 12th, 2015

Board Attendance 2020: 7/12

Maria Afontsenko is currently the Director of FS Audit and practice in Grant Thornton Ireland. She is a member of the Institute of Chartered Accountants in Ireland and has extensive financial services experience and expertise, particularly in risk management, corporate governance, and internal financial controls.

Dr. Maurice Devlin (he/him) - Board Member

Sector Knowledge: Policy and Research

Appointed: June 30th, 2009

Board Attendance 2020: 12/12

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Maurice Devlin is Professor and Head of the Department of Applied Social Studies at Maynooth University, where he is also Jean Monnet Chair in European Youth Studies. A former youth worker, he has researched and published widely in youth work, youth policy and the sociology of youth.

Dominic Hannigan (he/him) - Board Member

Sector Knowledge: Government and Public Services, Strategic Planning, Policy
Appointed May 8th, 2012
Board Attendance 2020: 10/12

Dominic Hannigan is a former politician who served as Teachta Dála (TD) for the Meath East constituency from 2011-2016. He was Senator for the Labour Panel from 2007 to 2011. Dominic was one of the first two openly gay people elected to Dáil Éireann in 2011, a distinction he shares with John Lyons. Dominic brings significant experience in public policy and campaigning to the Board.

Lucy Ní Raghail (she/her) - Board Member

Sector Knowledge: Employment Law
Appointed December 1st, 2016
Board Attendance 2020: 10/12

Lucy is a tenured Human Resources/Recruiting professional with experience across start-ups, small to medium businesses, and major multinational enterprises. She is currently working as EMEA Head of Recruiting for a Multinational SaaS company based in Dublin.

Kery Mullaly (he/him) - Board Member

Sector Knowledge: Fundraising
Appointed July 11th, 2017
Board Attendance 2020: 4/12

Kery is a well-known antique dealer and is also Director of Fundraising, Marketing, and Events Management at Fundfest, which works with a variety of festivals, charities, and not-for-profit organisations. A long-time advocate for LGBTI+ rights, he has been pivotally involved in the delivery of the Cork LGBT Pride Festival for near on a decade.

Liz Harper (she/her) - Board Member

Sector Knowledge: PR and Communications, Government and Public Service
Appointed January 17th, 2017
Board Attendance 2020: 10/12

Liz has over 30 years of experience working with young people and with youth services. She managed youth training projects in Tallaght for over a decade and subsequently has supported many locally based management groups and provided external supervision for youth workers in several settings. Liz holds a MSc in Equality Studies from UCD.

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

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**DIRECTOR'S REPORT (CONTINUED)
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The Board appointed Oisín O'Reilly, the Head of Operations and Fundraising as Company Secretary on February 7th, 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. The Board met once in 2020 without any staff in attendance. Their attendance for 2020 was as follows:

<u>Name</u>	<u>2020 Board Meeting Attendance</u>
Moninne Griffith	11/11
Oisín O'Reilly	11/11

The Directors met twelve times during 2020. 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 circumstances. Staff members are routinely invited to attend Board meetings to participate in discussions on strategic priorities relevant to their areas of responsibility.

Director/ Charity Trustees Expenses

In 2020, the total amount of vouched expenses paid to Board members was €148 (2019: €515). One Board member claimed expenses during the year (2019: 1). This expense related to travel costs associated with the attendance at Board meetings.

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 Charity's funds. Remuneration of Directors/ Trustees is expressly forbidden by the governing document of the Charity.

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.

Selection of Board Members

Board Members are selected under the Board Recruitment and Selection Policy. Members are chosen based on their skills and any identified skill gaps on the Board.

Board members are appointed initially for a one-year term of office, during which time new members are supported and evaluated. Following successful completion of the probationary period, and subject to the member's approval, Board members serve in three-year terms to a maximum of nine consecutive years as a board member. An exemption from the maximum duration of nine years applies to Board members serving at the time of its adoption on September 6th, 2017. Presently two Board members have served terms for more than nine years. The Board had planned to address succession and revitalisation of the Board membership in 2020. This work was paused to focus on managing the challenges and risks associated with Covid-19 and it is the intention of the Board to address this matter in 2021 and early 2022.

Induction of Board Members

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 Chair of the Board. Induction training includes a face-to-face meeting covering the organisation's role and aims, governance structures, core activities, history, and successes.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Also covered is an introduction as to how the Board functions and 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 of the prior year.

The Board engaged in its yearly review process in November 2020. The process comprised both an annual board skills audit, a board effectiveness review, and a review of the attendance log. Areas identified for further strengthening Board effectiveness included strengthening the succession planning for Board members and improving access to training and development for Board members.

BOARD SUBCOMMITTEES

The Board is supported by a committee structure that deals with specific aspects of the Charity's business. There were five standing committees in 2020. 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 competencies and any delegated authorities.

Finance, Audit, and Risk

The Finance, Audit, and Risk committee fulfils a vital role in the organisation's governance framework, assisting the Board in monitoring the internal control environment, risk management, financial reporting, and internal and external audit.

<u>Committee Members</u>	<u>Meeting Attendance in 2020</u>
Maria Afontsenko (Treasurer and Subcommittee Chair)	5/9
Nikki Gallagher (Chair of the Board)	6/9
Ciaran McKinney (Vice-Chair of the Board)	6/9
Moninne Griffith (CEO)	9/9
Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary)	9/9
Suzanne Handley (Finance Manager)	9/9

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Safeguarding and Child Protection

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

<u>Committee Members</u>	<u>Meeting Attendance in 2020</u>
Liz Harper (Board Member and Subcommittee Chair)	4/5
Moninne Griffith (CEO, Designated Liaison Person)	5/5
Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary)	5/5
Gillian Brien (Youth Work Manager, Deputy Designated Liaison Person)	4/5
Lisa McKenny (National Network Coordinator, Deputy Designated Liaison Person)	4/4
Sophie Burfurd (NYCI Child Protection Manager)	5/5

Governance and Quality

The Governance and Quality committee assists the Board in fulfilling its fiduciary responsibilities concerning the oversight of the organisation's affairs in corporate governance and board membership. In addition, its remit was expanded in 2020 to provide oversight to the quality of the organisation's services and supports.

<u>Committee Members</u>	<u>Meeting Attendance in 2020</u>
Nikki Gallagher (Chair of the Board, Subcommittee Chairperson)	1/2
Moninne Griffith (CEO)	2/2
Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary)	2/2
David Cullinane (Independent Governance Expert)	2/2
Liz Harper (Board Member)	1/2
Gillian Brien (Youth Work Manager)	1/2

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Human Resources and Remuneration

The Human Resources (HR) and Remuneration Committee assists the Board in fulfilling its obligations to the staff and volunteers by developing policy frameworks that recognise their contributions, reward them appropriately, and provide oversight for our compliance with employment law and volunteering best practice.

<u>Committee Members</u>	<u>Meeting Attendance in 2020</u>
Lucy Ní Raghail (Board Member, Subcommittee Chair)	7/7
Dominic Hannigan (Board Member)	7/7
Moninne Griffith (CEO)	7/7
Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary)	7/7

Fundraising

The fundraising committee assists the Board in fulfilling its obligation to ensure sufficient financial resources to achieve its mission. The committee does this by supporting the creation of the fundraising strategy and overseeing its implementation.

<u>Committee Members</u>	<u>Meeting Attendance in 2020</u>
Kery Mullaly (Board Member, Subcommittee Chair)	2/2
Moninne Griffith (CEO)	2/2
Oisín O'Reilly (Head of Operations and Fundraising, Company Secretary)	2/2
Caroline Flynn (Partnerships and Engagement Manager)	2/2
Sinead Keane (Communications and Advocacy Manager)	2/2

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

GOVERNANCE

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

The organisation has completed adopting and implementing the Charities Governance Code issued by the Charities Regulator. It will report on its compliance with the code formally as required by the regulator in 2021.

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

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

The organisation has achieved the three standards named above and was awarded the coveted Triple Lock status by Charities Institute Ireland to recognise its achievements and commitment to good governance. BeLong To is the first LGBTI+ organisation in Ireland to be awarded the Triple Lock standard.

The Charity is committed to the highest standards of openness, integrity, and accountability. An important aspect of accountability and transparency is enabling any staff member or volunteer and other organisation members to voice concerns responsibly and effectively. Since 2016 the Charity has had a Speaking Up Policy in place, including 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.

The organisation was delighted to win a Good Governance Award for its 2019 Annual Report in the annual Governance Awards to recognise our commitment to openness and transparency and for exceeding best practice in the sector in this regard.

Moreover, the Board of Directors was awarded an exceptionally high honour named the Board of the Year in the Charity Excellence Awards. This award acknowledges the hard work and dedication the Board has for their collective role as stewards of the organisation.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

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 2020, BeLonG To submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Office on time. The Charity is compliant 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 appear in the register.

Overall, the organisation invests more staff time and financial resources in professional fees to support legal compliance each year.

DATA PROTECTION ACT, 2018 (GDPR)

The Charity has undertaken rigorous work to ensure compliance with the Data Protection Act, 2018, especially as it processes large amounts of sensitive personal information regarding minors. Two Data Protection leads have been appointed in the organisation to oversee compliance in this area. A copy of the organisation's Privacy Notice is available to read at www.belongto.org/privacy-notice/

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 specific 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.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

REPORTING

The CEO reports directly to the Board. Board agendas are planned between the Chair, CEO, and Company Secretary. As in previous years, in 2020, a Board planner tool was used to show the entire 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 Charity's key strategic objectives.

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

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 Trustees also place a high priority on minimising exposure to service users, staff, volunteers, and visitors.

The Trustees are aware of the key risks to which the Company is exposed, in particular those related to the operations and finances of the Charity 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 and the possible economic impacts of Brexit and Covid-19 on the wider economy and therefore fundraising.

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 Trustees as appropriate.

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.

The Board is satisfied that systems and processes are in place to monitor, manage, and mitigate the charity's exposure to its major risks.

The following have been identified as areas of most risk to the Charity:

Funding and Fundraising

In common with other companies operating in Ireland in the charitable sector, the Charity is dependent on both gifts and donations and grant income from state organisations, companies, and trusts and foundations.

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Brexit represents a substantial risk to the Irish economy, which would have a knock-on impact on donations, grants, and government funding if adversely affected by Brexit.

Covid-19 has significantly impacted the global economy, affecting the availability of donations, grants, partnerships, and sponsorships over the medium term.

Following detailed modelling and assessments, the Board believes that the Charity is well-positioned to manage the costs of running the Charity in the event of an economic decline due to the level of reserves on hand and maturity of fundraising operations. This coupled with regular finance and fundraising committee oversight of financial trends and performance and our continual investment in fundraising to maintain and develop existing and new income sources positions the charity well to manage this risk.

Financial and Related Control Risks

The organisation mitigates its financial and related control risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets, and projections;
- Internal control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transactions and projects;
- We have a policy to maintain our reserves equal three months operating costs, which allows the Company to meet its statutory obligations.
- The Charity has developed a Strategic Plan which will allow for the diversification of future funding and activities;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It faces a possible negative interest rate risk due to the value of the Charity's bank deposits;
- It has minimal currency risk and credit risk; and,
- The Charity has no interest rate risk because it has no borrowings.

Service Provision Risk

Covid-19 has had detrimental effects on LGBTI+ young people and their families. As reported elsewhere in this report, we experienced a significant increase in demand for our support services in 2020, with 113% more individuals supported than 2019. Additionally, those supported required 360% more support in interventions than in previous years.

This unprecedented increase in demand poses a significant challenge and risks staff burnout, and that demand for support could outstrip our capacity. The Board intends to increase staffing in critical areas in 2021 to cope with the increased demand and reduce this risk. The strategic planning process to be undertaken in 2021 will identify future demands and priorities informed by the needs and requirements of LGBTI+ young people.

Information Security Risk

The risk of a cyber security attack and data theft. This risk is mitigated by a range of measures including training for staff in the General Data Protection Regulation (GDPR) and information security. We conduct regular reviews of policies, procedures, and systems. We also use two factor-authentication across our ICT systems and employ the use of intrusion detection and alert systems.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

People Risk

The risk that the Charity will not be able to attract and retain talent at all levels, including, volunteers, trustees, and employees. This risk is mitigated by robust performance management with regular performance reviews for all team members. The Charity undertakes strong resource planning considering demands for services, commitments to funders and have a commitment to a flexible working environment to facilitate team members.

Reputational Risk

The risk of reputation damage to the organisation for the charity sector caused by an event either within or outside the organisations control. This risk is mitigated by regular engagement with The Wheel, The National Youth Council of Ireland, and Charities Institute Ireland (CII) to promote trust in the charity sector. Additionally, regular Board and committee oversight of compliance and governance processes to ensure best practice and proactive engagement with partner organisations on good governance help to mitigate the risk further.

Child Protection, and Safeguarding Risks

The safeguarding and protection of children's welfare and wellbeing 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 National Vetting Bureau's obligations (Children and Vulnerable Adults) Act, 2012, which commenced in April 2016. BeLonG To has Child Protection and Safeguarding policies 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. A register of interests is kept at the registered address of the Charity. None of the Directors or Senior Leadership Team had a material interest during the year ended December 31st, 2020, in any contracts of significance concerning the Charity's business.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

STAFF AND VOLUNTEERS

Staff

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

	2020	2019
Administration	3	4
Education and Training	1	-
Policy, Research, and Communications	3	2
Youth Work	5	4
Fundraising	2	1
	14	11
	14	11

The aggregate payroll costs incurred during the year were:

	2020	2019
	€	€
Wage and Salaries	504,531	483,111
Social Insurance Cost	47,648	51,675
	552,179	534,786
	552,179	534,786

Salary Bands

A total of four employees (2019: 4) earned remuneration over €50,000 in 2020 as follows:

	2020	2019
	€	€
€50,000 - €60,000	2	2
€60,001 - €70,000	1	1
€70,000+	1	1

Remuneration includes salaries and any benefits in kind. Two (2019:2) part-time employees would have the full-time salary equivalent of between €50,000 - €60,000 in the year; these part-time employees are included in the table above.

Remuneration Policy

The Charity has a remuneration policy that has been agreed by the Human Resources and Remuneration Committee as delegated by the Board. This policy states that we seek to be competitive with our 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.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Chief Executive's Remuneration

The CEO, Moninne Griffith commenced on 1st November 2015. The value of her remuneration in 2020 was €72,500 (2019: €72,500). She receives no additional benefits. Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/ perquisites.

Key Management Remuneration

Remuneration paid to key management staff at the organisation in 2020 amounted to €164,181 (2019: €158,613) key management staff includes the CEO (full-time), Head of Operations and Fundraising, Corporate Secretary (full-time), and the Youth Work Manager (part-time). Contracts of employment do not include a performance-related reward scheme or any benefit-in-kind/ perquisites.

Staff who Served During 2020

Moninne Griffith	She/ her	CEO
Oisín O'Reilly	He/him	Head of Operations and Fundraising, Company Secretary
Gillian Brien	She/ her	Youth Work Manager
Suzanne Handley	She/ her	Finance Manager
Sinead Keane	She/ her	Communications and Advocacy Manager
Lisa McKenny	She/ her	National Network Coordinator
Caroline Flynn	She/ her	Partnerships and Engagement Manager
Shane Smart	He/him	Drug and Alcohol Youth Worker
Kate Cummins	She/ her	Youth Worker
Glenn Keating	He/him	Volunteer Coordinator
Kaylee Crossan	She/ her	Communications and Policy Assistant (resigned July 2020)
Sean Frayne	He/ him	Sexual Health Youth Worker
Tiffany Fitzgerald Brosnan	She/ her	Office Manager
Matt Kennedy	He/ him	Policy and Research Officer
Hannah Clancy	She/ her	Digital Communications Officer
Sharon Murray	She/ her	Education and Training Coordinator
Jamie Brierton	He/ him	Student on Placement, Maynooth University
John Gavin	He/ him	Student on Placement, Trinity College Dublin

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.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

During 2020, three staff members availed of this scheme. Two team members completed leadership courses. One team member continued 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, Equity, and Inclusion

BeLonG To is committed to being an inclusive and diverse organisation. Indeed, this is at the core of the organisations charitable purpose. 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.

The Charity is fully compliant with the requirements of the Equal Status Acts 2000-2018 and the Employment Equality Acts 1998-2015.

The Safety, Health and Welfare at Work Act 2005

BeLonG To continues to take appropriate measures to protect the safety, health, and welfare of all staff, volunteers, visitors, and young people and promote awareness within its offices to meet this Act's provisions. This extends to the Public Health (Tobacco) Acts, 2002 and 2004.

Team Wellbeing

Covid-19 had a significant and ongoing impact on the well-being of our team throughout the year. The wellbeing of our team was prioritised as part of our response to the pandemic. Several staff well-being initiatives were rolled out as detailed on page 10. This included adapting our support and supervision structures to provide dynamic support to the team on a weekly basis supporting their physical, mental, and financial wellbeing.

Fearing the worst and that the pandemic might result in the tragic loss of some team members, the Board decided to accelerate plans to introduce a Death in Service benefit for all employees to provide for their loved ones in the event of their untimely passing. The organisation continued to make an Employee Assistance Programme available to all team members and their immediate families throughout the pandemic.

A Financial Wellbeing programme was provided by our partners in Bank of Ireland to our team through the latter half of the year, supporting holistic wellness across the team.

Volunteering

Our Volunteer Coordinator leads the volunteering programme. He works part-time, two days per week, to recruit, train, support, and manage volunteers.

In 2020, 22 (2019: 74) active volunteers volunteered 736 hours (2019: 2,583) to the organisation.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

The organisation benefits greatly from the involvement and enthusiastic support of its many volunteers. Following the Charities SORP (FRS102), its volunteers' economic contribution 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 €1.71 (2019: €4.00) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the cost of employing staff to perform the functions and dividing that value by the total 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 with LGBTI+ young people alongside our professional youth work staff. Other roles are undertaken by volunteers, including supporting our fundraising and governance through various committees and working groups.

2020 saw a significant decrease in the participation of active volunteers in the organisation due to Covid-19. This was due to several factors, including the cancellation of events where volunteers traditionally played a role and transitioning our support services to a mainly online form of delivery. Many volunteers whose employment moved to work online from home couldn't also commit to online volunteering during the pandemic. The decline in active volunteers was offset through a recruitment campaign to secure additional volunteers.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

The main objectives for which the charity is established are:

(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 LGBT+ 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 - LGBT+ young people thinking for themselves

Social - Pro society and working together as a group

Education - Youth Work values guide the education process

ACHIEVEMENTS AND PERFORMANCE

Looking Back at 2020

Strategic Goal # 1 Organisational Development and Learning

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

- Raised €601,525 through fundraising in 2020 (2019: €367,622; 2018: €232,510).
- Secured a multi-annual partnership with Google.org to advance the health, safety, and equality of LGBTI+ young people and hired four new team members to increase our impact.
- Produced our first donor newsletter Pride Inside to keep donors informed of the impact their generosity.
- Reached 1,125,000 individuals through our #ComeIn campaign (2019: 213,000).
- Featured in 130 pieces of media coverage across radio, TV, and publications (2019: 97; 2018: 90).
- Grew our social media presence across Facebook (3%), Twitter (9%), and Instagram (51%).
- Recipient of a 2020 Good Governance Award for our 2019 Annual Report/Director's Report & Financial Statements.
- Recipient of three Charity Excellence Awards: Board of the Year 2020, Big Impact Award 2020, and Communications Campaign of the Year 2020.

Strategic Goal # 2 Youth Work Matters

- Supported 1,528 young people, family members, and professionals through our Dublin Youth Service (2019: 717).
- Offered individual support to 805 young people through phone, text, email, and face-to-face support (2019: 401).
- 27 LGBTI+ young people joined our New Young Person's Project.
- Engaged 22 volunteers (2019: 37) to support our work, offering 736 hours of their time (2019: 2,583).
- Ran 112 youth groups through our Dublin Youth Service (2019: 110).
- Provided 376 hours of free crisis counselling to LGBTI+ young people through our partnership with Pieta (2019: 180).

Strategic Goal #3 Building Safe Spaces

- 1,180 direct sessions delivered to young people and families by the National Network (2019: 744).
- 700 group sessions delivered by National Network members (2019: 629 group sessions).
- 1,000 students received training delivered by the National Network.
- Supported 37 National Network group meetings (2019: 4).

Strategic Goal #4 Empowering Allies

- Trained 2,831 professionals about LGBTI+ identities and supporting LGBTI+ young people (2019: 2,862; 2018: 707).
- Increased the number of educators trained as part of Stand Up Awareness Week to 217 (2019: 191).
- Launched our new e-learning module with CDYSB 'Creating LGBTI+ Inclusive School and Youth Services'.
- Trained 1,268 education and youth service professionals through our new e-learning module.
- Delivered 40 outreach workshops to our corporate partners (2019: 40).

Strategic Goal #5 Campaigning for Change

- Reached 68% of second level schools through Stand Up Awareness Week (2019: 57%; 2018: 43%).
- Published LGBTI+ Lives In Lockdown research report.
- Ran #Vote With Pride our 2020 General Election campaign and kept LGTBI+ issues on the political agenda as reflected in the Programme for Government.
- Co-launched the first ever qualitative study on LGBTI+ Youth Homelessness with Focus Ireland and University College Dublin.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Looking Forward

Strategic Goal # 1 Organisational Development and Learning

- Develop a new strategic plan for the organisation.
- Increase our unrestricted fundraised income to €684,156.
- Secure an additional multi-annual strategic partnership with a company or trust/ foundation.
- Host our 4th Rainbow Ball (subject to public health advice).
- Increase our digital media activity - reach, engagement and lead generation.
- Increase national and regional media coverage across print, radio, and publications.
- Complete the development and testing of our outcome measurement framework and commence data collection from young people.
- Continue the implementation of the best practice guidance in suicide prevention services developed by the HSE.
- Maintain the highest ethical standards and transparency through maintaining our Triple Lock Status for good governance.
- Increase our staff team and add more capacity to meet support requests from LGBTBI+ young people, their families and professionals working with this group.

Strategic Goal # 2 Youth Work Matters

- Continue to deliver five weekly digital peer support groups.
- Continue our support services including digital youth work and crisis counselling with Pieta.
- Create action plans for our youth workers for working with sexual health and trans and non-binary identities.
- Conduct a volunteer impact assessment to measure the social impact of our volunteer programme.
- Expand our volunteer programme organisation-wide and increase uptake of volunteers across all departments.

Strategic Goal #3 Building Safe Spaces

- Expand the national network of LGBTBI+ youth groups across Ireland.
- Revise our Safe and Supportive Services project incorporating our existing accreditation framework for LGBTBI+ youth services and create resources to support the roll-out this new model across youth services in Ireland.

Strategic Goal #4 Empowering Allies

- Train more than 3,000 professionals on how best to support LGBTBI+ young people.
- Deliver over 100 workshops to educators in schools nationwide through our Safe and Supportive Schools Project.
- Increase the number of educators trained as part of Stand Up Awareness Week to 250 (2020: 217).
- Engage 1,500 people in our enhanced e-learning module.
- Launch our new professional seminar series offering training to a range of professionals who support LGBTBI+ young people.
- Deliver LGBTBI+ Awareness training to ETB youth officers around the country.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Strategic Goal #5 Campaigning for Change

- Increase participation of second-level schools in Stand Up Awareness Week to 70%.
- Lobby for full implementation of the review of the Gender Recognition Act 2015.
- Roll out a digital campaign to reduce the incidence of online hate speech experienced by LGBTBI+ young people.
- Continue to advocate for implementation of the National LGBTBI+ Youth Strategy, the National LGBTBI+ Inclusion Strategy, and recommendations of the HSE'S Final Report of the Steering Committee on the Development of HSE Transgender Identity Services.
- Advocate for the inclusion of LGBTBI+ young people in policies and legislation including healthcare, hate speech, hate crime, education, mental health, RSE, youth work and sport.

FINANCIAL RESULTS

The year's financial results ended 31st December 2020 are set out in detail on pages 33 - 61. These results show a net surplus of €334,178 (2019: surplus €96,520).

Income totalled €1,494,781 up 14% on 2019 (2019: €1,314,781). Donations and fundraising saw exceptional growth during 2020, increasing by 64% to a total of €601,525 (2019: €367,622).

Mindful of the short-term financial risks associated with Brexit and Covid-19 on the Charity's income and forecasted declines in donations and fundraising during the year the Board introduced a spending freeze to protect the medium-term sustainability of the Charity. At the same time the Board focused to increase expenditure on programmes by 14% to €192,712 (2019: €169,760) and prioritised allocating staffing to services and programme activities.

This resulted in a total expenditure of €1,160,603 (2019: €1,218,261) a drop of 5% on 2019.

Income Diversification

The organisation aims to maintain a minimum 50/50 split in funding between state and non-state funding. In 2020 the funding mix for the organisation was 48% state funding (2019: 50%) and 52% non-state funding (2019: 50%). Maintaining a balance of funding between state and non-state sources is important to mitigate the risks associated with a decline in any one source of income. It is also an essential guarantee of our independence in advocating for the health, safety, and equality of LGBTBI+ young people.

Notwithstanding our fundraising endeavours' continued success in 2020, the lack of diversification in non-state funding represents a sustainability risk. 79% of non-state funding (2019: 76%) originates from or is related to companies' donations, grants, and fundraising activities. The Board intends to address this over-reliance on corporate fundraising by expanding the fundraising team and making investments in other forms of fundraising through 2021, 2022, and 2023.

Reserves Policy

BeLonG To Youth Services has set a reserves policy to ensure that the Charity's core activities could continue during a period of unforeseen difficulty e.g., a global economic crisis. The policy considers the cost of making staff redundant in an emergency, the risk associated with variances in planned income versus expenditure, and the Charity's contractual commitments.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

The Trustees have established a target of building reserves equal to three months operating costs. The Finance, Audit, and Risk (FAR) Committee advises on the appropriate level of reserves and planned contributions to the reserves set by the Committee during the annual budget process and reviewed as necessary.

We had set a goal to achieve this three-month reserve by 2022. In 2020, however, the FAR Committee approved altering this 2022 deadline due to the uncertain global economy. The Committee set year-end 2020 as the deadline to amass three months' worth of reserves and minimise risk. This decision was made due to the uncertainty posed by Brexit and Covid-19 on the future income of the Charity, coupled with the planned ending of several multi-annual funding agreements in 2022.

This target was achieved by maintaining the spending freeze introduced in quarter two to respond to Covid-19 and increase in income from fundraising. Unrestricted reserves increased by €334,178 during 2020 (2019: €96,520). The total unrestricted reserves at year-end 2020 were €534,856.

Given that turnover amounted to €1,494,781 during the year, the reserve target of 3-months operating cost was exceeded by €161,161. The Board designated €125,000 for 2021's budget to be spent on increased staffing to cope with the scale of demand for support from the organisation and increase our fundraising and advocacy capacity. The Board is considering the appropriate uses for the balance of reserves in excess of the target.

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.

BeLonG To is committed to ethical fundraising and all institutional donors are ethically evaluated prior to engaging them in fundraising or monetary support for our mission. During 2020 we declined to accept donations or asked fundraisers to cease fundraising on our behalf on three occasions due to ethical concerns.

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.

Investment Policy

The organisation's policy for investments is to retain its cash reserve in a low-risk deposit account. However, all-time low-interest rates and the risk of negative interest means the actual value of the Charity's reserve and cash on hand are devaluing.

In quarter four, the Finance, Audit, and Risk Committee commenced the scheduled review of the organisations' investment policy due to conclude in 2021.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Apportionment

Individual costs that are shared and not directly attributable to an individual programme are apportioned. In 2020, the organisation continued to use a budgeting template that allows precise apportionment of income against activities and related expenditure. The organisation's financial systems allow for income and expenditure to be apportioned against funded costs.

Accounting Records

The Board believe that they have complied with the requirements of Section 281 and 285 of the Companies Act, 2014 concerning 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.

Auditors

The auditors, Hayden Brown, have taken up office per Section 383(2) of the Companies Act, 2014 at the last AGM.

Relevant Audit Information

In the case of each of the persons who are Directors at the time this report is approved per 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 to make himself or herself aware of any relevant audit information and establish that the company's statutory auditors are aware of that information.

Going Concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2020 statement of financial activities and balance sheet, the approved 2021 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impacts of Covid-19 and Brexit. The Directors are satisfied that the Charity has adequate resources to continue operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Principal 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 2020 TO 2021 (IF ANY)</u>	<u>PURPOSE FOR WHICH THE FUNDS ARE APPLIED</u>	<u>WHERE RELEVANT AMOUNT OF CAPITAL PROVIDED AND REPORTING PERIOD BEING USED IN RELATION TO CAPITAL AND FUTURE INSTALLMENTS</u>
HSE - Mental Health Directorate / National Office for Suicide Prevention	Section 39 Health Act 2004	€233,401 per annum Term: 1 Jan to 31 Dec 2020	€228,401	€5,000	Provision of nationwide supports for LGBTI+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBTI+ bullying.	Reports submitted quarterly as set out in agreement - additional reports submitted specific internally. capital grant received
		€241,403 per annum Term: 1 Jan to 31 Dec 2019	-	€8,002	Deferral of €8,002 at year-end 2019 was approved and carried forward to 2020. It remains unspent at year-end and has been brought forward. Provision of nationwide supports for LGBTI+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBTI+ bullying.	Reports submitted quarterly as set out in agreement - additional reports submitted specific internally. capital grant received

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

		€22,190 Once-off Funding	€22,190	-	Ongoing maintenance and development of the Holistic Outcome Measure and Engagement System (HOMES), providing data and insights into the presenting issues and service access patterns of LGBTI+ youth.	Reports submitted quarterly as set out in the agreement - additional reports submitted for specific internal, capital grant receive
		€53,402 Once-off Term: 1 Dec 2020 to 31 Dec 2021	-	€53,402	Provision of enhanced nationwide supports for LGBTI+ young people to enable an effective response to the COVID-19 pandemic.	Reports submitted quarterly as set out in the agreement - additional reports submitted for specific internal, capital grant receive
North Inner City Drugs Task Force - administered by CDYSB	Local Drugs Taskforce - Emerging Needs	€45,600 per annum Term: 1 Jan to 31 Dec 2020	€45,600	-	Provision of prevention and education service for the North Inner City targeting the LGBTI+ youth population.	Annual application submitted each year. Quarterly reports as set out in the agreement. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Service Grant Scheme	€165,640 per annum Term: 1 Jan to 31 Dec 2020	€165,640	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people.	Annual report and application submitted each year. No capital grant received.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Tusla	What Works formerly the QCBI Initiative	€20,409 Term: Jul 2018 - Dec 2019	€12,097	-	Deferral of €12,097 in 2020 was due for decommitment and refunded to TUSLA as required.	Reports submitted when requested; terms and conditions of funding scheme. grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	Grant Scheme to Support the Continuous Professional Development of Service Providers Working with LGBTI+ young People.	€750 (phase 1) Term: 08 Oct - 31 Dec 2019	-	€750	Funding to support the development and roll-out of the Safe and Supportive Schools/ Services Project delivering continuous professional development of service providers working with LGBTI+ young people.	Final project report completion. No cost grant received.
		€57,917 (phase 2) Term: 1st Jan - 31 Dec 2020	€57,917		Funding to support the development and roll-out of the Safe and Supportive Schools/ Services Project delivering continuous professional development of service providers working with LGBTI+ young people.	Final project report completion. No cost grant received.
	Youth Capital Funding Scheme 2020	€18,559 Term: 11th Aug to 31 Dec 2020	€18,559		A capital grant for upgrades too, and replacement of critical information and communications infrastructure.	Final project report completion. The amount is a capital grant. The funds were expended in 2021 reflected in the B Sheet.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Department of Education and Skills	National Action Plan on Bullying	€58,000 per annum Term: 1 Jan to 31 Dec 2020	€58,000	-	Grant aid to support the delivery of Action 8 under the National Action Plan on Bullying (2013).	Annual report and application submitted every year. 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	€90,000	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people and eliminate LGBTI+ bullying/ discrimination/ isolation and promote equality and human rights.	SSNO expenditure submitted every year as set out in the agreement. Additional reports submitted at specific intervals. Capital grant received.
Health Service Executive (Dublin South, Kildare, and West Wicklow Community Health Care)	National Lottery Grants Scheme	€1,727 Term: 1st Nov to 31st Mar 2021	-	-	Purchase of an automatic electronic defibrillator. Funds not received at year-end, due for receipt in January 2021.	Final project report submitted at completion. The amount is a capital grant.
Dublin City Council: direct administration	Community Funds	€700 Term: 1st Jan to 31st Dec 2021	€700	-	Funding for the delivery of support services to LGBTI+ youth in the city of Dublin.	Reports submitted when requested in terms and conditions of funding scheme. Grant received.
Revenue Commissioners	Temporary Wage Subsidy Scheme (TWSS)	€27,298 Term: 1st Apr - 30th Jun 2020	€27,298	-	As an employer affected by the pandemic to keep our employees on the payroll throughout the pandemic.	Reports submitted through PAYE Liaison Scheme. Completed part of the compliance in the programme. No capital grant received.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**


Maria Afontsenko
Director

Date : 5th May 2021



Nikki Gallagher
Director

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2020**

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 : 5th May 2021

**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 2020**

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 2020 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 2020 and of its surplus 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 30 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 2020**

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 2020**

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.

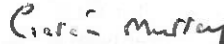
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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

For and on behalf of
Hayden Brown
Chartered Accountants and Registered Auditors
Grafton Buildings
34 Grafton Street
Dublin 2
5th May 2021

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2020

	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020	Restricted Funds 2019	Unrestricted Funds 2019
	€	€	€	€	€
Incoming Resources					
3.1 Donations and legacies	97,318	484,202	581,520	-	360,849
3.2 Charitable activities	723,737	188,824	912,561	642,503	304,657
3.3 Other trading activities	-	700	700	-	6,772
Total Incoming Resources	<u>821,055</u>	<u>673,726</u>	<u>1,494,781</u>	<u>642,503</u>	<u>672,278</u>
					1,
Expenditure					
4. Charitable activities	(851,352)	(188,823)	(1,040,175)	(767,014)	(294,000)
Cost of raising funds	-	(120,428)	(120,428)	-	(143,865)
Other expenses	-	-	-	-	(13,382)
Total Resources Expended	<u>(851,352)</u>	<u>(309,251)</u>	<u>(1,160,603)</u>	<u>(767,014)</u>	<u>(451,247)</u>
Net income / (expenditure)	(30,297)	364,475	334,178	(124,511)	221,031
Transfers Between Funds	30,297	(30,297)	-	124,511	(124,511)
Surplus / (deficit) for the year	<u>-</u>	<u>334,178</u>	<u>334,178</u>	<u>-</u>	<u>96,520</u>

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

Reconciliation of funds				
Balances brought forward at 1st January 2020	27.	-	200,678	-
Balances carried forward at 31st December 2020		-	<u>534,856</u>	<u>200,678</u>
			<u>534,856</u>	<u>200,678</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.

The financial statements were approved by the board on 5th May 2021 and signed on its behalf by



Maria Afontsenko
Director



Nikki Gallagher
Director

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

**BALANCE SHEET
31ST DECEMBER 2020**

	Note	2020 €	€	2019 €	€
Fixed assets					
Intangible assets	21	339		2,516	
Tangible assets	22	35,460		23,634	
			35,799		26,150
Current assets					
Debtors	23	28,125		73,231	
Cash at bank and in hand		1,069,234		212,091	
		1,097,359		285,322	
Creditors: amounts falling due within one year	24	(598,302)		(110,794)	
Net current assets			499,057		174,528
Total assets less current liabilities			534,856		200,678
Net assets			534,856		200,678
Contingency Reserve Fund					
Restricted Funds			-		-
Unrestricted Funds			534,856		200,678
Funds of the Charity	27		534,856		200,678

These financial statements were approved by the board of directors on 5th May 2021 and signed on behalf of the board by:



Maria Afontsenko
Director



Nikki Gallagher
Director

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

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total
	€	€	€
At 1st January 2019	104,158	-	104,158
Surplus for the year	96,520	-	96,520
At 31st December 2019	<u>200,678</u>	<u>-</u>	<u>200,678</u>
Surplus for the year	334,178	-	334,178
At 31st December 2020	<u><u>534,856</u></u>	<u><u>-</u></u>	<u><u>534,856</u></u>

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2020

	2020	2019
	€	€
Cash flows from operating activities		
Surplus for the financial year	334,178	96,520
<i>Adjustments for:</i>		
Depreciation of tangible assets	6,930	3,976
Amortisation of intangible assets	2,177	2,273
Accrued (income)	(8,308)	1,008
<i>Changes in:</i>		
Trade and other debtors	45,106	(16,508)
Trade and other creditors	495,816	10,404
Net cash from operating activities	<u>875,899</u>	<u>97,673</u>
Cash flows from investing activities		
Purchase of tangible assets	(18,756)	(18,590)
Net cash used in investing activities	<u>(18,756)</u>	<u>(18,590)</u>
Net (decrease) in cash and cash equivalents	857,143	79,083
Cash and cash equivalents at beginning of year	<u>212,091</u>	<u>133,008</u>
Cash and cash equivalents at end of year	<u><u>1,069,234</u></u>	<u><u>212,091</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2020**

Introduction

These notes to the accounts contain detailed and helpful information on the affairs of the Charity. We have decided to replicate some of the notes' information within the accounts in the annual report. This duplication is to follow through on our commitment to openness and transparency by presenting the whole picture to any readers of the document without them searching through the small print in the legally required notes for complete answers. An example of this is the duplication of note 20 on page 54 about our staff and volunteers.

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. Before enacting the Companies Act 2014, companies not trading for gain by the members were not within the scope of certain company law requirements that apply to for-profit companies. In particular, companies not trading for gain were exempt from applying specific requirements regarding format and content of financial statements, thus permitting charities to adopt a financial statement format appropriate to the sector.

Accordingly, Belong To Youth Services has adopted and reported its performance within 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)).

These standards were developed jointly by the Charity Commission for England and Wales and the Scottish Charity Regulator's Office. 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 Scottish Charity Regulator's Office as the SORP-making bodies for the charity sector. Hitherto, the SORP has been recognised as the best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1st June 2015. From that date, its provisions regarding 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 Directors' view, this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

To provide information relevant to understanding the Directors' stewardship and the Charity's financial activities and position, Belong To Youth Services has prepared its financial statements following 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 2020**

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).

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

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

Departure from the Format set out in the Companies Act 2014

According to Section 291 of the Companies Act 2014, the Charity must prepare, in respect of each financial year, financial statements that 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 Company's Directors believe that the information provided under this format better reflect the Charity's activities.

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 2020**

Principal Accounting Policies

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, corporate, or major donors and related tax refunds, is recognised when the organisation is entitled to the resource. The receipt is virtually certain and when the amount can be measured with sufficient reliability. In monetary donations from the public, this income is recognised when the gifts 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 Charity's delivery of specific performance, they 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 per the Charity's policies.

The organisation benefits greatly from the involvement and enthusiastic support of its many volunteers. Following the Charities SORP (FRS102), its volunteers' economic contribution 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 €1.71 (2019: €4.00) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to employing staff's economic cost to perform the functions and dividing that value by the volunteer program's total organisational expenditure.

Investment

Investment income is accounted for on a receipt's basis.

Charitable Trading Activity

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

Restricted Income

The Company's income, 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
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Unrestricted Income

Apart from restricted income, other income is used by the Company to further its work and objectives. Such funds may be held to finance working capital or may be used at the discretion of the organisation for specified purposes within the organisation's aims.

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.

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 allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs

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

Raising Funds

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

Support Costs

Expenditure which is not attributable to a single activity is apportioned between the activities supported.

Contingency Reserve Fund

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

Fund Accounting

Restricted Funds

Restricted funds are those donated for use in a particular area or for specific purposes restricted to that area or purpose. The restriction means that the funds can only be used for a particular purpose. Such purposes are within the overall objectives of the Charity.

Unrestricted Funds

Unrestricted funds consist of both general funds and designated funds.

- General funds are available for use at the Board's discretion in furthering any organisation's objects and have not been designated for other purposes. Such funds may help to finance working capital or capital expenditure requirements.
- Designated funds comprise unrestricted funds that the Board has, at its discretion, set aside for particular purposes. These designations have an administrative sense only and do not legally restrict the Board's discretion to apply the fund.

Going concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2020 statement of financial activities and balance sheet, the approved 2021 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impacts of Covid-19 and Brexit. The Directors are satisfied that the Charity has adequate resources to continue operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

Foreign currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rate of the exchange rate 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.

Payment of Creditors

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

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

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 resulting from 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 reduction in the carrying amount of an asset resulting from revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves regarding that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves regarding that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated 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

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

Impairment

A review for impairment indicators 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 impossible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

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 subsequently accumulated amortisation and subsequent accumulated impairment losses.

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

Amortisation

Amortisation is calculated to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows. Suppose there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset. In that case, 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 measured at their settlement value.

Taxation

The Revenue Commissioners have granted the Company charitable tax exemption under 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 Company's income and property. The Charity remits significant payroll taxes and incurs high 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 from donations exceeding €250 per annum are included as income in the unrestricted funds.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

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 collect all amounts due according to the original terms of receivables. 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 (VAT). 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 collect all amounts due according to the original terms of receivables. 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 due to a past event; the entity will probably be required to transfer economic benefits in a settlement, and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the provision's amount 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 an asset's cost. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the discount's unwinding is recognised in finance costs in profit or loss in the period it arises.

Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the income and expenditure statement at the same rate as the depreciation on the assets to which the grants relate. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the income and expenditure statement in the same period as the related expenditure.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

3. Income

	Restricted Funds 2020 €	Unrestricted Funds 2020 €	Total Funds 2020 €	Total Funds 2019 €
3.1 <u>DONATIONS AND LEGACIES</u>				
Corporate donations	-	238,113	238,113	164,516
Corporate sponsorship	-	-	-	51,000
Local/ community fundraising	-	86,936	86,936	112,285
Regular & committed giving	-	26,456	26,456	12,087
Tax refunds	-	890	890	-
Direct marketing/ fundraising appeals	-	20,598	20,598	-
Other	-	52,900	52,900	19,380
Other Small Grants	-	-	-	81
Community Foundation for Ireland	-	2,000	2,000	1,500
Google.org - Impact Challenge on Safety	97,318	56,309	153,627	-
	<u>97,318</u>	<u>484,202</u>	<u>581,520</u>	<u>360,849</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

	Restricted Funds 2020 €	Unrestricted Funds 2020 €	Total Funds 2020 €	Total Funds 2019 €
3.2 CHARITABLE ACTIVITIES				
Donated goods and services	-	188,824	188,824	294,000
HSE Mental Health Directorate/ National Office for Suicide Prevention - s.39 Health Act 2004	250,588	-	250,588	233,401
CDYSB/ NICDTF - LDTF Emerging Needs	45,600	-	45,600	45,600
DCEDIY - Youth Service Grant Scheme	165,640	-	165,640	159,269
DCEDIY - Youth Capital Funding Scheme 2019	2,977	-	2,977	2,977
DCEDIY - Youth Capital Funding Scheme 2020	3,712	-	3,712	-
DCEDIY - LGBTI+ Youth Strategy	-	-	-	28,967
DCEDIY - LGBTI+ Youth Strategy CPD for Service Providers Phase 2	57,917	-	57,917	-
CDYSB - Mapping Project	-	-	-	2,915
Dept of Education - National Action Plan on Bullying	58,000	-	58,000	58,000
TUSLA - QCBI	-	-	-	20,409
Dublin City Council - Community Grants Scheme	700	-	700	1,000
Small Grants	2,172	-	2,172	-
Temporary Wage Subside Scheme (TWSS)	27,298	-	27,298	-
Gay Health Network	3,133	-	3,133	6,657
University College Dublin and Irish Research Council - Employment Based Programme	16,000	-	16,000	4,000
Dept of Rural and Community Development - SSNO Scheme	90,000	-	90,000	89,965
	<u>723,737</u>	<u>188,824</u>	<u>912,561</u>	<u>947,160</u>
	Restricted Funds 2020 €	Unrestricted Funds 2020 €	Total Funds 2020 €	Total Funds 2019 €
3.3 OTHER TRADING ACTIVITIES				
Other Grants	-	-	-	-
Training Income	-	700	700	6,772
	<u>-</u>	<u>700</u>	<u>700</u>	<u>6,772</u>
Total Funds YE 2020	821,055	673,726	1,494,781	1,314,781

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

4. Expenditure	Direct Costs		Grant Funding of Activities	Other Costs	Support Costs	2020	2019
	€	€	€	€	€	€	€
4.1 CHARITABLE ACTIVITIES							
Goal 1 - Organisation Development and Learning	-	-	-	-	11,925	11,925	18,834
Goal 2 - Youth Work Matters	313,590	-	-	-	94,810	408,400	495,180
Goal 3 - Building Safe Spaces	223,736	45,000	-	-	66,435	335,171	338,947
Goal 4 - Empowering Allies	57,917	-	-	-	-	57,917	34,700
Goal 5 - Campaigning for Change	170,614	-	-	-	56,148	226,762	173,353
	<u>765,857</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>229,318</u>	<u>1,040,175</u>	<u>1,061,014</u>
4.2 GOVERNANCE COSTS							
Governance costs	650	-	-	6,689	7,339	14,014	
Board members vouched expenses	147	-	-	-	147	515	
Legal and professional	-	-	-	-	-	-	
Finance costs	-	-	-	26,274	26,274	24,253	
Audit fees	-	-	-	4,439	4,439	4,305	
	<u>797</u>	<u>-</u>	<u>-</u>	<u>37,402</u>	<u>38,199</u>	<u>43,087</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

4.3 <u>ANALYSIS OF SUPPORT COSTS</u>	Fundraising €	Goal 1 €	Goal 2 €	Goal 3 €	Goal 4 €	Goal 5 €	2020 €	2019 €
Governance costs (note 4.2)	-	11,925	12,548	7,060	-	6,666	38,199	43,087
Office premises & facilities	9,610	-	44,580	33,595	-	24,927	112,712	109,292
Information technology	561	-	19,585	12,390	-	10,425	42,961	50,478
Human resources	6,881	-	5,702	3,899	-	2,498	18,980	11,184
Miscellaneous	7,428	-	12,395	9,491	-	11,632	40,946	33,688
	<u>24,480</u>	<u>11,925</u>	<u>94,810</u>	<u>66,435</u>	<u>-</u>	<u>56,148</u>	<u>253,798</u>	<u>247,729</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

5. Exemption from disclosure

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

6. Funds held as custodian trustee on behalf of others

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

7. Post Balance Sheet Events/ Events after Year End

Apart from the continuing global Covid-19 pandemic, there have been no other significant events affecting the Company since year-end. As outlined in the Director's report, the Board has taken a range of preventative measures intended to help minimise the virus's risk to the Charity.

The Board has assessed and considered the potential financial impact to the Charity's fundraising operations due to both Brexit and Covid-19. The risk was assessed as a low probability in the short term but that a medium-term risk presents in 2022 with the conclusion of some multi-annual funding commitments. A risk mitigation strategy which includes diversification of income and designation of reserves has been agreed to reduce the risk.

8. Research and Development

The Charity carried out research relating to its activities during the year. These include continuing development of 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 May 2020, as part of our response to the Covid-19 pandemic, a research study, LGBTI+ Life in Lockdown, was carried out to understand better the impact of the public health measures and the pandemic on LGBTI+ young people in Ireland.

Lastly, the Charity and its partners in University College Dublin and the Irish Research Council continued 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 2020**

9. Related party transactions

The Directors report details vouched for expenses paid to Board members.

As well as donating their time and expertise during 2020, the Directors made unconditional donations of €521 (2019: €885) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2020 was €nil (2019: nil).

One Director is shared with the Gay Health Network CLG (CRO # 499954) the value of grants recognised by the Charity as income in 2020 from this organisation during the year was €3,134 (2019: €6,474).

Key management personnel made unconditional donations of €520 (2019: €483) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 20 for further information.

There were no further related party transactions concerning the Charity's affairs in which the Directors or key managing employees had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2020.

10. Ex-gratia Payments

The Charity made no ex-gratia payments in 2020.

11. Public Benefit

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

12. Capital commitments

The Company had no capital commitments on the 31st December 2020 (2019: €nil).

13. Contingent liabilities

The Company had no contingent liabilities on the 31st December 2020 (2019: €nil).

14. Umbrella Organisations

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

15. 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.

16. Operating leases

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

	2020	2019
	€	€
Payable on leases in which the commitment expires within:		
One year	-	-
Two to five years	-	-
More than five years	330,000	385,000
Total	<u>330,000</u>	<u>385,000</u>

17. Pension

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

18. 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 each asset's estimated useful economic life and residual value estimate. The directors regularly review the assets useful lives in light of prospective economic utilisation and the physical condition of the assets concerned. Changes in assets 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 estimates 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 the debtor's current credit rating, the ageing profile of the debtor, and historical experience. Any significant reduction in customers' level 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 necessary level of provision is reviewed on an ongoing basis.

19. Operating surplus

Operating surplus is stated after charging:

	2020	2019
	€	€
Amortisation of intangible assets	2,177	2,273
Depreciation of tangible assets	6,930	3,976
Fees payable for the audit of the financial statements	4,439	4,305

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

20. Staff costs

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

	2020	2019
	Number	Number
Administrative	3	4
Education and Training	1	-
Policy, Research and Communications	3	2
Youth Work	5	4
Funraising	2	1
	<u>14</u>	<u>11</u>

The aggregate payroll costs incurred during the year were:

	2020	2019
	€	€
Wages and salaries	504,531	483,111
Social insurance costs	47,648	51,675
	<u>552,179</u>	<u>534,786</u>

Bands of Salaries	2020	2019
€50,000 - €60,000	2	2
€60,001 - €70,000	1	1
€70,000+	1	1

Remuneration includes salaries and any benefits in kind. Two (2019: 2) part-time employees would have the full-time salary equivalent of between €50,000-€60,000 in the year. These part-time employees are included in the table above.

BeLonG To's CEO, Moninne Griffith, is paid €72,500 per year (2019: €72,500). She receives no additional benefits.

The Charity has a remuneration policy has been 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 2020 amounted to €164,181 (2019: €158,613). Key management staff includes the CEO (full-time), Head of Operations and Fundraising, Corporate Secretary (full-time), and the Youth Work Manager (part-time).

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

21. Intangible assets

	Software Development	Total
	€	€
Cost		
At 1st January 2020 and 31st December 2020	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2020	8,848	8,848
Charge for the year	<u>2,177</u>	<u>2,177</u>
At 31st December 2020	<u>11,025</u>	<u>11,025</u>
Carrying amount		
At 31st December 2020	<u>339</u>	<u>339</u>
	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>

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 2020**

22. Tangible assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2020	49,206	15,960	65,166
Additions	18,756	-	18,756
At 31st December 2020	<u>67,962</u>	<u>15,960</u>	<u>83,922</u>
Depreciation			
At 1st January 2020	33,021	8,511	41,532
Charge for the year	4,824	2,106	6,930
At 31st December 2020	<u>37,845</u>	<u>10,617</u>	<u>48,462</u>
Carrying amount			
At 31st December 2020	<u>30,117</u>	<u>5,343</u>	<u>35,460</u>
	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>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

23. Debtors

	2020	2019
	€	€
Trade debtors	2,440	51,792
Other debtors	2,420	-
Prepayments and accrued income	23,265	21,439
	28,125	73,231
	28,125	73,231

24. Creditors: amounts falling due within one year

	2020	2019
	€	€
Trade creditors	127,344	27,896
Other creditors	23,780	11,910
Tax and social insurance:		
PAYE and social welfare	15,869	12,930
Accruals	4,439	12,747
Deferred income	426,870	45,311
	598,302	110,794
	598,302	110,794

Deferred income

	2020	2019
	€	€
Gay Health Network	3,340	6,474
National Office for Suicide Prevention	8,002	8,002
Emerging Needs Fund - Tusla QCBI	-	12,097
Slack For Good	-	17,988
DCYA - CPD LGBTI+ Youth Strategy	750	750
HSE - National Office for Suicide Prevention (Covid-19)	53,405	-
HSE - National Office for Suicide Prevention (Peer Education)	5,000	-
Google.org Impact Challenge on Safety	346,373	-
Community Foundation for Ireland - Adapt and Respond	10,000	-
	426,870	45,311
	426,870	45,311

25. Company Status

The Company is limited by guarantee not having a share capital. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. 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 2020**

26. Statement of movements on statement of financial activities

	Statement of Financial Activities €
At 1st January 2020	200,678
Surplus for the year	334,178
At 31st December 2020	534,856

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

27. Reconciliation of movements in funds of the charity

27.1 RECONCILIATION OF MOVEMENT OF FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1st January 2019	104,158	-	104,158
Movement during the financial year	96,520	-	96,520
At 31st December 2019	200,678	-	200,678
Movement during the financial year	334,178	-	334,178
At 31st December 2020	<u>534,856</u>	<u>-</u>	<u>534,856</u>

27.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
<u>Restricted income</u>					
Restricted	-	821,055	(851,352)	30,297	-
<u>Unrestricted income</u>					
Unrestricted	200,678	673,726	(309,251)	(30,297)	534,856
Total Funds	<u>200,678</u>	<u>1,494,781</u>	<u>1,160,603</u>	<u>-</u>	<u>534,856</u>

27.3 ANALYSIS OF NET ASSETS BY FUND	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted	23,780	475,370	(499,150)	-
Unrestricted	12,019	621,989	(99,152)	534,856
	<u>35,799</u>	<u>1,097,359</u>	<u>598,302</u>	<u>534,856</u>

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020**

28. Grant recipients

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 2020 the total amount of funding disbursed through the scheme was €45,000 (2019: €45,000). The recipients of funding in 2020 were:

Grant recipients	2020	2019
	€	€
Crosscare (Bray Youth Services)	2,250	2,250
Youth Work Ireland Cork	7,500	7,500
Crosscare (East Wicklow Youth Services)	2,200	2,200
Donegal Youth Service CLG	8,000	8,000
Ferns Diocesan Youth Service (FDYS)	3,504	3,504
Foróige (Gateway Youth Project)	3,632	3,632
Kerry Diocesan Youth Service (KDYS)	3,500	3,500
Kildare Youth Services Ltd.	5,000	5,000
North Connaught Youth Services	2,190	2,190
Red Ribbon Project Limited T/A GOSHH	4,500	4,500
Youth Work Ireland Tipperary	2,724	2,724
	<u>45,000</u>	<u>45,000</u>

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2020

29. Financial instruments

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

	2020	2019
	€	€
Financial assets measured at amortised cost		
Trade debtors	2,440	51,792
Other debtors	25,685	21,439
Cash at bank and in hand	1,069,234	212,091
	<u>1,097,359</u>	<u>285,322</u>
Financial liabilities measured at amortised cost		
Trade creditors	(127,344)	(27,896)
Other creditors	(470,958)	(69,968)
	<u>(598,302)</u>	<u>(97,864)</u>

30. 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.

31. Controlling party

The Directors are the controlling party of the company.

32. Lobbying and Political Donations

The Charity did not make any political donations during 2020, 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.

33. Comparative Figures

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

34. Approval of financial statements

The board of directors approved these financial statements for issue on 5 May 2021.

**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 2020

	2020	2019
	€	€
Income		
DCEDIY (Youth Service Grant Scheme)	165,640	159,269
DECDIY (LGBTI+ Youth Strategy)	-	8,967
DECDIY - (Youth Capital Funding Scheme)	18,559	14,887
DECDIY - Transfer to capital grant	(18,559)	(14,887)
DCEDIY- LGBTI+ Youth Strategy. CPD	57,917	-
Amoritisation Youth Capital Funding Scheme Grants	6,689	2,977
CDYSB/ NICDTF - LDTF Emerging Needs	45,600	45,600
TUSLA - QCBI	-	20,409
CDYSB - Mapping Project	-	2,915
Dept of Education-National Action Plan on Bullying	58,000	58,000
DRCD SSNO Scheme	90,000	89,965
HSE Mental Health Directorate/NOSP - s.39 HA 2004	250,588	233,401
Donations and Legacies	427,892	360,849
Google.org - Impact Challenge on Safety	153,627	-
UCD and Irish Research Council	16,000	4,000
Small Grants	2,172	-
Training Income	700	6,772
CDYSB (LGBTI+ Youth Strategy)	-	20,000
Dublin City Council - Community Grants Scheme	700	1,000
Gay Health Network	3,134	6,657
TWSS - Covid 19	27,298	-
Donated Goods and Services	188,824	294,000
	<u>1,494,781</u>	<u>1,314,781</u>
Expenditure		
Wages and salaries	504,531	483,111
Employer's PRSI contributions	47,648	51,675
Advertising and communications	185,983	253,396
Programme costs	192,712	169,760
Investment in future income	21,612	52,109
Printing and Publications	5,503	6,655
Rent payable	55,000	57,796
Insurance	11,061	8,469
Light and heat	4,344	6,043
Cleaning	2,832	6,580
Repairs and maintenance	18,149	9,022
Professional Fees	8,024	7,977
Telephone	8,170	9,177
Computer and website costs	42,961	50,478
Postage & Stationery	8,068	8,860
Staff Training & Recruitment	10,158	6,989
Travel and subsistence expenses	6,966	6,048
Auditors remuneration	4,439	4,305
Bank charges	1,123	1,001
Subscriptions	5,998	3,055
Bad debts	1,243	2,510

**BELONG TO YOUTH SERVICES
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**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2020**

	2020	2019
	€	€
General expenses	4,174	3,112
Governance and Board Expenditure	797	3,884
Amortisation costs	2,177	2,273
Depreciation of tangible assets	6,930	3,976
	<u>(1,160,603)</u>	<u>(1,218,261)</u>
Operating surplus	<u><u>334,178</u></u>	<u><u>96,520</u></u>

Name of Grantor	Health Service Executive - Mental Health Directorate	City of Dublin Youth Service Board (DYSB)	DEPARTMENT OF CHILDREN, DISABILITY, INTEGRATION AND YOUTH (DCDIY)		DEPARTMENT OF CHILDREN, DISABILITY, INTEGRATION AND YOUTH (DCDIY)		DEPARTMENT OF CHILDREN, DISABILITY, INTEGRATION AND YOUTH (DCDIY)		Department of Education and Skills	Department of Education and Skills (administered by PSMO)	TUSLA DCBI	Community Foundation of Ireland	Gay Health Network	Dublin City Council	Government TWSS Fundraising Scheme	Donated Goods and Services	Totals
			Department of Children, Disability, Integration, and Youth (DCDIY) Youth Capital Funding Scheme 2019	Department of Children, Disability, Integration, and Youth (DCDIY) Youth Capital Funding Scheme 2020	Department of Children, Disability, Integration, and Youth (DCDIY) Youth Strategy, CPD for Service Providers (Phase 2)	Department of Children, Disability, Integration, and Youth (DCDIY) Youth Strategy, CPD for Service Providers (Phase 1)											
Income YE 2020	308,993	45,600	165,640	18,559	57,917	58,000	90,000					2,000		700	854,765	27,298	1,729,671
Deferred income from 2019 CFs	8,002							750			11,097		6,474				27,323
Less Deferred income to 2021	-66,407							-750					-3,340		-356,373		-426,370
Benefits in kind																	
Legal & Professional																	
Programs Costs																	
Campaign and Communications																156,335	166,335
Rainbow Ball																23,489	23,489
Computer Costs																	
Capital Grant*				-18,559													6,688
Amortisation of Capital Grant				3,712													23,488
Funds Returned				2,977													-18,559
Total Income YE 2020	250,586	45,600	165,640	2,977	57,917	58,000	90,000			-11,097	0	2,000	3,134	700	598,594	27,298	1,494,781
Capital Grant*																	
Expenditure	109,785	42,000	133,372		24,616		95,616						3,134		23,023	27,298	852,275
Wages	97,665	847	451		39,303		62,747					2,000		700			167,712
Program Costs	15,382	4,511	19,548				12,781										55,000
Rent and Rates	2,017	847	2,954				1,840										6,170
Telephone																	
Motor and Travel	1,270	570	1,850				1,450										6,965
Light and Heat	1,567	193	1,302				952										4,344
Print, Post and Stationery	2,568	648	2,779				2,936										4,615
Computer Costs	6,078	1,559	6,799				4,466										13,570
Professional Fees	2,478	526	2,631				1,801										42,921
Staff Costs	2,613	586	4,069				1,789										13,260
Communications	4,219	722	3,942				6,847										101,158
Insurance	3,091	1,020	3,477				2,140										165,335
Repairs and Maintenance	3,260	609	3,233				2,001										11,081
Equipment	3,570	451	3,144				2,277										9,098
Bank Charges and Interest	291	79	341				228										5,051
General Expenses	2,794	1,007	3,370				2,417										1,129
Office Expenses	1,041		894				897										16,175
Depreciation	2,177		241														2,832
Investment in Future Income																	9,107
Bad Debt																	21,612
Total Expenditure	250,586	56,402	196,444	2,977	3,712	187,215	102,659					2,000	3,134	700	120,408	27,298	1,160,603
Surplus/Deficit	-332	-10,802	-30,774	0	0	-89,215	-12,663	0	0	-11,097	0	0	0	0	477,984	0	334,177

